

CUSTOMS BULLETIN AND DECISIONS

**Weekly Compilation of
Decisions, Rulings, Regulations, Notices, and Abstracts
Concerning Customs and Related Matters of the
U.S. Customs Service
U.S. Court of Appeals for the Federal Circuit
and
U.S. Court of International Trade**

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This issue contains:
U.S. Customs Service
T.D. 99-71
General Notices

**DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE**

NOTICE

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U.S. Customs Service

Treasury Decision

19 CFR Part 122

(T.D. 99-71)

RIN 1515-AC51

FLIGHTS TO AND FROM CUBA

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Final rule.

SUMMARY: This document amends the Customs Regulations to provide that aircraft and passengers departing the U.S. for, or entering the U.S. from, Cuba must depart or enter through either the John F. Kennedy International Airport, Jamaica, New York; the Los Angeles International Airport, Los Angeles, California; or the Miami International Airport, Miami, Florida. At present, such aircraft and passengers may depart or enter only through the Miami International Airport. The change is in accordance with a statement by the President that direct passenger flights would be authorized between Cuba and some cities in the U.S. besides Miami, in order to facilitate licensed travel to and from Cuba, including family reunification for Cuban resident aliens and U.S. citizens of Cuban heritage living in U.S. cities other than Miami. To this end, the Department of State and the National Security Council have specifically directed that direct charter passenger flights by persons that possess a valid Office of Foreign Assets Control Carrier Service Provider authorization may operate between Cuba and the two additional U.S. airports.

EFFECTIVE DATE: October 4, 1999.

FOR FURTHER INFORMATION CONTACT: Margaret R. Fearon, Office of Field Operations, 202-927-0494.

SUPPLEMENTARY INFORMATION:

BACKGROUND

In part 122, Customs Regulations, subpart O, consisting of §§ 122.151-122.158 (19 CFR 122.151-122.158), sets forth special cus-

toms procedures that apply to all aircraft except public aircraft that depart or enter the U.S. to or from Cuba.

In particular, § 122.153, Customs Regulations (19 CFR 122.153), provides that unless otherwise authorized by the Assistant Commissioner, Field Operations, Customs Headquarters, the owner or person in command of an aircraft clearing the U.S. for, or entering from, Cuba, must clear or obtain permission to depart from, or enter at, the Miami International Airport, Miami, Florida.

In addition, § 122.154, Customs Regulations (19 CFR 122.154), requires that the person in command of the aircraft furnish advance notice of arrival at least one hour before crossing the U.S. coast or border. The notice must be given either through the Federal Aviation Administration flight notification procedure or directly to the Customs officer in charge at the Miami International Airport.

FLIGHTS BETWEEN CUBA AND ADDITIONAL CITIES IN THE U.S.

In a statement issued on January 5, 1999, the President announced a series of humanitarian measures designed to reach out to and ease the plight of the Cuban people, and to help them prepare for a democratic future. As one of these measures, the President authorized the restoration of flights between Cuba and some cities in the U.S. in addition to Miami. The purpose of this measure is to facilitate licensed travel to and from Cuba, including family reunification for Cuban resident aliens and U.S. citizens of Cuban heritage living in U.S. cities other than Miami.

To this end, the Department of State and the National Security Council have specifically directed that direct charter passenger flights by persons that possess a valid Office of Foreign Assets Control Carrier Service Provider authorization may operate between Cuba and two additional U.S. airports—the John F. Kennedy International Airport in Jamaica, New York, and the Los Angeles International Airport in Los Angeles, California.

Accordingly, §§ 122.153 and 122.154 are amended to reflect that flights between Cuba and the U.S. will be permitted at these two additional U.S. airports.

INAPPLICABILITY OF NOTICE AND DELAYED EFFECTIVE DATE REQUIREMENTS, THE REGULATORY FLEXIBILITY ACT AND EXECUTIVE ORDER 12866

Pursuant to the provisions of 5 U.S.C. 553(a)(1), public notice and comment procedure is not applicable to this rule because the rule falls within the foreign affairs function of the United States. In this regard, as noted, the rule implements a January 5, 1999, announcement by the President that direct passenger flights would be authorized to and from Cuba and other U.S. cities in addition to Miami, as part of a humanitarian effort designed to reach out to and ease the plight of the Cuban people, and to help them prepare for a democratic future. The Department of State and the National Security Council have specifically directed that passenger flights be permitted between Cuba and the U.S. through the John F. Kennedy International Airport in Jamaica, New

York, and the Los Angeles International Airport in Los Angeles, California.

Because this document is not subject to the requirements of 5 U.S.C. 553, delayed effective date requirements are not applicable, and the document is not subject to the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*). Because the document involves a foreign affairs function of the United States, it is not subject to the provisions of E.O. 12866.

LIST OF SUBJECTS IN 19 CFR PART 122

Administrative practice and procedure, Air carriers, Aircraft, Airports, Air transportation, Cuba, Customs duties and inspection, entry procedure, Organization and functions (Government agencies), Reporting and recordkeeping requirements, Security measures.

AMENDMENTS TO THE REGULATIONS

Accordingly, part 122, Customs Regulations (19 CFR part 122), is amended as set forth below.

PART 122—AIR COMMERCE REGULATIONS

1. The authority citation for part 122 continues to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 58b, 66, 1433, 1436, 1448, 1459, 1590, 1594, 1623, 1624, 1644, 1644a.

2. Section 122.153 is revised to read as follows:

§ 122.153 Limitations on airport of entry or departure.

The owner or person in command of any aircraft clearing the U.S. for, or entering the U.S. from, Cuba, whether the aircraft is departing on a temporary sojourn, or for export, must clear or obtain permission to depart from, or enter at, the Miami International Airport, Miami, Florida; the John F. Kennedy International Airport, Jamaica, New York; or the Los Angeles International Airport, Los Angeles, California, and comply with the requirements in this part unless otherwise authorized by the Assistant Commissioner, Office of Field Operations, Customs Headquarters.

3. Section 122.154 is amended by revising paragraph (b)(2) to read as follows:

§ 122.154 Notice of arrival.

* * * * *

(b) *Procedure for giving advance notice of arrival.* * * *

* * * * *

(2) Directly to the Customs officer in charge at the Miami International Airport, Miami, Florida; the John F. Kennedy International Air-

port, Jamaica, New York; or the Los Angeles International Airport, Los Angeles, California, whichever is applicable.

* * * * *

RAYMOND W. KELLY,
Commissioner of Customs.

Approved: September 15, 1999.

JOHN P. SIMPSON,

Deputy Assistant Secretary of the Treasury.

[Published in the Federal Register, October 4, 1999 (64 FR 53627)]

U.S. Customs Service

General Notices

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, DC, September 29, 1999.

The following documents of the United States Customs Service, Office of Regulations and Rulings, have been determined to be of sufficient interest to the public and U.S. Customs Service field offices to merit publication in the CUSTOMS BULLETIN.

STUART P. SEIDEL,
*Assistant Commissioner,
Office of Regulations and Rulings.*

PROPOSED MODIFICATION AND REVOCATION OF RULING LETTERS AND REVOCATION OF TREATMENT RELATING TO TARIFF CLASSIFICATION OF WASHER FLUID NOZZLES, TANK ASSEMBLIES, AND WASHER FLUID TANK CAPS

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of proposed modification and revocation of ruling letters and revocation of treatment relating to tariff classification of washer fluid nozzles, tank assemblies, and washer fluid tank caps.

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. 1625(c)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), this notice advises interested parties that Customs intends to revoke two rulings and modify a third ruling relating to the classification under the Harmonized Tariff Schedule of the United States (HTSUS), of washer fluid nozzles, tank assemblies, and washer fluid tank caps, and to revoke any treatment Customs has previously accorded to substantially identical transactions. These are parts or components used with automotive windshield spraying apparatus. Customs invites comments on the correctness of the proposed action.

DATE: Comments must be received on or before November 12, 1999.

ADDRESS: Written comments (preferably in triplicate) are to be addressed to U.S. Customs Service, Office of Regulations and Rulings, Attention: Commercial Rulings Division, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229. Submitted comments may be inspected at the same location during regular business hours.

FOR FURTHER INFORMATION CONTACT: James A. Seal, Commercial Rulings Division (202) 927-0760.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On December 8, 1993, Title VI (Customs Modernization), of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), became effective. Title VI amended many sections of the Tariff Act of 1930, as amended, and related laws. Two new concepts which emerge from the law are **informed compliance** and **shared responsibility**. These concepts are based on the premise that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the law imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs share responsibility in carrying out import requirements. For example, under section 484, Tariff Act of 1930, as amended (19 U.S.C. 1484), the importer of record is responsible for using reasonable care to enter, classify and declare value on imported merchandise, and to provide other necessary information to enable Customs to properly assess duties, collect accurate statistics and determine whether any other legal requirement is met.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI, this notice advises interested parties that Customs intends to revoke two rulings and modify a third ruling relating to the tariff classification of washer fluid nozzles, tanks assemblies, and washer fluid tank caps. Although in this notice Customs is specifically referring to three rulings, NY D86147 and NY D86149, both dated January 20, 1999, and HQ 956900, dated July 10, 1995, this notice covers any rulings on this merchandise which may exist but have not been specifically identified. Customs has undertaken reasonable efforts to search existing data bases for rulings in addition to the ones identified. No further rulings have been identified. Any party who has received an interpretative ruling or decision (i.e., ruling letter, internal advice memorandum or decision, or protest review decision) on the merchandise subject to this notice, should advise Customs during this notice period. Similarly, pursuant to section 625(c)(2), Tariff Act of 1930 (19 U.S.C. 1625(c)(2)), as amended by section 623 of Title VI, Customs intends to revoke any treatment previously accorded by Customs to substantially identical transactions. This

treatment may, among other reasons, be the result of the importer's reliance on a ruling issued to a third party, Customs personnel applying a ruling of a third party to importations of the same or similar merchandise, or the importer's or Customs previous interpretation of the HTSUS. Any person involved in substantially identical transactions should advise Customs during this notice period. An importer's failure to advise Customs of substantially identical transactions or of a specific ruling not identified in this notice, may raise issues of reasonable care on the part of the importer or his agents for importations of merchandise subsequent to this notice.

In NY D86147, dated January 20, 1999, washer fluid tank caps were held to be classifiable in subheading 8708.99.80, HTSUS, as other parts and accessories of motor vehicles. In NY D86149, dated January 20, 1999, washer fluid nozzles were held to be similarly classifiable. In HQ 956900, dated July 10, 1995, plastic front and rear nozzles and rear tank assemblies were held to be classifiable in subheading 8708.99.50, HTSUS, as other parts and accessories of motor vehicles. These rulings were based on Customs inadvertent failure to consider another more specific HTSUS provision. NY D86147, NY D86149 and HQ 956900 are set forth as "Attachments A, B, and C" to this document, respectively.

It is now Customs position that these articles are classifiable in subheading 8424.90.90, HTSUS, as other parts of mechanical appliances for dispersing or spraying liquids. Pursuant to 19 U.S.C. 1625(c)(1)), Customs intends to revoke NY D86147 and NY D86149, and to modify HQ 956900, and any other ruling not specifically identified, to reflect the proper classification of the merchandise pursuant to the analysis in HQ 962676 and HQ 963189, which are set forth as "Attachments D and E" to this document, respectively. Additionally, pursuant to 19 U.S.C. 1625(c)(2), Customs intends to revoke any treatment it previously accorded to substantially identical transactions. Before taking this action, we will give consideration to any written comments timely received.

Dated: September 22, 1999.

MARVIN AMERNICK,
(for John Durant, Director,
Commercial Rulings Division.)

[Attachments]

[ATTACHMENT A]

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE,
New York, NY, January 20, 1999.
CLA-2-87:RR:NC:MM:101 D86149
Category: Classification
Tariff No. 8708.99.8080

MR. ROBERT J. RESETAR
PORSCHE CARS NORTH AMERICA, INC.
980 Hammond Drive
Suite 1000
Atlanta, GA 30328

Re: The tariff classification of *Washer Fluid Tank Cap* from Germany.

DEAR MR. RESETAR:

In your letter dated December 16, 1998 you requested a tariff classification ruling.

You submitted a sample of the Washer Fluid Tank Cap and a diagram from you parts microfiche system. The Washer Fluid Tank Cap is made of plastic. There are two plastic fittings inserted through two holes in top of the cap. On one of the fittings is attached a flexible plastic hose, approximately 130 mm in length. At the end of this hose is a small plastic device which is a combination Strainer/Check Valve.

Washer fluid is drawn up through the strainer, tube and out the cap via the suction created from the washer fluid motor. The strainer prevents any large objects from being lodged in the tube and causing a blockage. The check valve prevents fluid that is drawn up into the tube from draining back down into the washer fluid tank when the system is not in use.

The applicable subheading for the Washer Fluid Tank Cap will be 8708.99.8080, Harmonized Tariff Schedule of the United States (HTS), which provides for *Parts and accessories of the motor vehicles of headings 8701 to 8705: Other parts and accessories: Other: Other: Other: Other * * * Other*. The rate of duty will be 2.5% *ad valorem*.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Robert DeSoucey at 212-466-5667.

After January 28, 1999 the telephone number will be changed to 212-637-7035.

ROBERT B. SWIERUPSKI,
Director,
National Commodity Specialist Division.

[ATTACHMENT B]

DEPARTMENT OF THE TREASURY

U.S. CUSTOMS SERVICE,

New York, NY, January 20, 1999.

CLA-2-87:RR:NC:MM:101 D86147

Category: Classification

Tariff No. 8708.99.8080

MR. ROBERT J. RESETAR
PORSCHE CARS NORTH AMERICA, INC.
980 Hammond Drive
Suite 1000
Atlanta, GA 30328

Re: The tariff classification of *Washer Fluid Nozzle* from Germany.

DEAR MR. RESETAR:

In your letter dated December 16, 1998 you requested a tariff classification ruling.

You submitted a sample plus a diagram from you parts microfiche system of the Washer Fluid Nozzle. The purpose of the nozzle is to distribute washer fluid to both sides of a vehicle's windshield. The nozzle has an integrated check valve that prevents fluid from draining back down the supply tube when the system is not in use. The nozzle is made of plastic and rubber. It is affixed to the vehicle body by inserting it through a hole in top of the body panel, just below the windshield. A supply tube is connected to the lower portion of the nozzle, underneath the body panel.

The applicable subheading for the *Washer Fluid Nozzle* will be 8708.99.8080, Harmonized Tariff Schedule of the United States (HTS), which provides for *Parts and accessories of the motor vehicles of headings 8701 to 8705: Other parts and accessories: Other: Other: Other: Other * * * Other*. The rate of duty will be 2.5% *ad valorem*.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Robert DeSoucey at 212-466-5667.

After January 28, 1999 the telephone number will be changed to 212-637-7035.

ROBERT B. SWIERUPSKI,

Director,

National Commodity Specialist Division.

[ATTACHMENT C]

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE,
Washington, DC, July 10, 1995.

CLA-2 R:C:M 956900 DWS

Category: Classification

Tariff No. 4016.93.00, 4016.99.50, 4823.20.90,
7318.14.50, 7320.20.50, 7320.90.50, 8483.10.50,
8483.90.50, 8501.31.20, 8503.00.60,
8536.50.00, 8708.29.00, and 8708.99.50

DISTRICT DIRECTOR
U.S. CUSTOMS SERVICE
55 Erieview Plaza
Plaza Nine Building, 6th Floor
Cleveland, OH 44114

Re: Protest 4115-94-100005; Automotive Components; Explanatory Notes 48.23, 84.21, 85.01, and 85.12; Chapter 39, Note 2(p); Chapter 90, Note 6; Section XVI, Notes 1(a) and 2; Section XVII, Notes 2(a) and (f); HQs 951279, 951976, and 954581; Intercargo Insurance Co., *f/k/a International Cargo & Surety Co. (Surety for M. Genauer) v. U.S.*; 3923.90.00; 3926.90.90; 4823.90.85; 5911.90.00; 7318.15.20; 7318.21.00; 7318.22.00; 7320.90.10; 8301.60.00; 8414.90.90; 8421.99.00; 8501.10.40; 8503.00.40; 8512.90.90; 8536.41.00; 9032.90.60.

DEAR DISTRICT DIRECTOR:

The following is our decision regarding Protest 4115-94-100005 concerning your action in classifying and assessing duty on certain automotive components under the Harmonized Tariff Schedule of the United States (HTSUS).

Facts:

The merchandise consists of various automotive components, listed as follows: plastic front nozzle assemblies (part no. 1223419-GB); elastic rear tank assemblies (part no. 2223908-A); plastic rear nozzles (part nos. 2225109-AB and 2226365-AB); level sensors/grommet assemblies (part no. 2222450-BB); rubber boots (part no. 2231395-04); rubber duckbills (part no. 2895111-01); rubber insulators (part no. 3232886-01); rubber diaphragms (part nos. 3895080-81, 3895299-01, and 3895296-01); rubber sheets (part no. 3895284-01); rubber harness grommets (part no. 3895275-01); rubber grommets (part nos. 4166722-01, 4166722-01C, 4222408-02, 4223298-01B, and 4223298-03); rubber drains (part no. 489516003); paper filters (part no. 4895161-01); polyester filters (part nos. 4895162-01 and 4895324-01); capture bolt assemblies (part no. 3256155-A); wave washers (part nos. 2005040-04, 2005050-01, 2005050-03, and 3255028-01); brush springs (part no. 3254646-01); door lock levers (part nos. 3891248-01 and 3891248-02); door lock rods (4891529-01 and 4891530-02); door lock actuators (part nos. 1891252-A-D and 89-A701B-89-A710B); wiper motors (part no. HS41M511MAB); power window motors (part nos. MMR510-347B and MMR510-348B); wiper motors (part nos. TT331-2191B and RW410-0490B); armature assemblies (part nos. 1253786-A/B and BB, 2256860-AB); armature shafts (part nos. 2253888-01, 3169536-A, 3169536-AC, and 3255510-01); yoke assemblies (part nos. 1254843-BB, 1255252-BB, 1255701-AB, 2254559-B, 2169096-01, 2169096-01C, and 2253971-C); yoke assemblies with magnets (part no. 2255830-A); gear case assemblies (part nos. 2254806-A, 2255075-AT, 2255134-A, 3169120-B, 3169380-A, 3169380-C, 3169380-B, and 3169380-BC); gear cover/holder base assemblies (part nos. 3254602-L, 3254602-Q, 3255352-B, 3255868-B, and 3256228-B); shaft gears (part no. 3255226-01); eccentric shafts (part no. 4895313-01); and holder base assemblies (part nos. 2256955-AB, 3169070-BC, 3254996-AB, 3254997-CB, 3255826-AB, 3256017-A, and 3256018-A).

The merchandise was entered in 1992 and 1993 under the various HTSUS provisions which will be discussed below. As stated on the Customs Form 19, the entries were liquidated on December 17, 1993, under the various HTSUS provisions which will be discussed below. The protest was timely filed on March 11, 1994. For the purposes of uniformity, in the discussion below we will use the 1992 HTSUS provisions and corresponding duty rates. Any 1993 changes in the relevant HTSUS provisions should be implemented where necessary.

Issue:

What is the proper classification of the various automotive components under the HTSUS.

Whether a certain class of entries should be deemed liquidated as entered.

Law and Analysis:

CLASSIFICATION ISSUES

Classification of merchandise under the HTSUS is in accordance with the General Rules of Interpretation (GRI's). GRI 1 provides that classification is determined according to the terms of the headings and any relative section or chapter notes.

The subheadings under consideration are as follows:

3923.90.00: [a]rticles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics: [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 3 percent *ad valorem*.

3926.90.90: [o]ther articles of plastics and articles of other materials of headings 3901 to 3914: [o]ther: [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 5.3 percent *ad valorem*.

4016.93.00: [o]ther articles of vulcanized rubber other than hard rubber: [o]ther: [g]askets, washers and other seals.

The general, column one rate of duty for goods classifiable under this provision is 3.5 percent *ad valorem*.

4016.99.50: [o]ther articles of vulcanized rubber other than hard rubber: [o]ther: [o]ther: [o]ther: [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 5.3 percent *ad valorem*.

4823.20.90: [o]ther paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers: [f]ilter paper and paperboard: [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 3.7 percent *ad valorem*.

4823.90.85: [o]ther paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers: [o]ther: [o]ther: [o]ther: [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 5.3 percent *ad valorem*.

5911.90.00: [t]extile products and articles, for technical uses, specified in note 7 to this chapter: [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 7.5 percent *ad valorem*.

7318.14.50: [s]crews, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel: [t]hreaded articles: [s]elf-tapping screws: [h]aving shanks or threads with a diameter of 6 mm or more.

The general, column one rate of duty for goods classifiable under this provision is 9.5 percent *ad valorem*.

7318.15.20: [s]crews, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel: [t]hreaded articles: [o]ther screws and bolts, whether or not with their nuts or washers: [b]olts and bolts and their nuts or washers entered or exported in the same shipment.

The general, column one rate of duty for goods classifiable under this provision is 0.7 percent *ad valorem*.

7318.21.00: [s]crews, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel: [n]on-threaded articles: [s]pring washers and other lock washers.

The general, column one rate of duty for goods classifiable under this provision is 5.8 percent *ad valorem*.

7318.22.00: [s]crews, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel; [n]on-threaded articles; [o]ther washers.

Goods classifiable under this provision receive duty-free treatment.

7320.20.50: [s]prings and leaves for springs, of iron or steel; [h]elical springs; [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 5.7 percent *ad valorem*.

7320.90.10: [s]prings and leaves for springs, of iron or steel; [o]ther; [h]airsprings.

The general, column one rate of duty for goods classifiable under this provision is 3.7 percent *ad valorem*.

7320.90.50: [s]prings and leaves for springs, of iron or steel; [o]ther; [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 5.7 percent *ad valorem*.

8301.60.00: [p]adlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts of any of the foregoing articles, of base metal; [p]arts.

The general, column one rate of duty for goods classifiable under this provision is 5.7 percent *ad valorem*.

8414.90.90: [a]ir or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; parts thereof; [p]arts; [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 3.7 percent *ad valorem*.

8421.99.00: [c]entrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases; parts thereof; [p]arts; [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 3.9 percent *ad valorem*.

8483.10.50: [t]ransmission shafts (including camshafts and crankshafts) and cranks; bearing housings, housed bearings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints); parts thereof; [t]ransmission shafts (including camshafts and crankshafts) and cranks; [o]ther transmission shafts and cranks.

The general, column one rate of duty for goods classifiable under this provision is 4 percent *ad valorem*.

8483.90.50: [t]ransmission shafts (including camshafts and crankshafts) and cranks; bearing housings, housed bearings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints); parts thereof; [p]arts; [p]arts of gearing, gear boxes and other speed changers.

The general, column one rate of duty for goods classifiable under this provision is 2.5 percent *ad valorem*.

8501.10.40: [e]lectric motors and generators (excluding generator sets); [m]otors of an output not exceeding 37.5 W; [o]f under 18.65 W; [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 6.6 percent *ad valorem*.

8501.31.20: [e]lectric motors and generators (excluding generator sets); [o]ther DC motors; DC generators; [o]f an output not exceeding 750 W; [m]otors; [e]xceeding 37.5 W but not exceeding 74.6 W.

The general, column one rate of duty for goods classifiable under this provision is 4.2 percent *ad valorem*.

8503.00.40: [p]arts suitable for use solely or principally with the machines of heading 8501 or 8502; [p]arts of motors of under 18.65 W (other than commutators).

The general, column one rate of duty for goods classifiable under this provision is 10 percent *ad valorem*.

8503.00.60: [p]arts suitable for use solely or principally with the machines of heading 8501 or 8502: [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 3 percent *ad valorem*.

8512.90.90: [e]lectrical lighting or signaling equipment (excluding articles of heading 8539), windshield wipers, defrosters and demisters, of a kind used for cycles or motor vehicles; parts thereof: [p]arts: [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 3.1 percent *ad valorem*.

8536.41.00: [e]lectrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 V: [r]elays: [f]or a voltage not exceeding 60 V.

The general, column one rate of duty for goods classifiable under this provision is 5.3 percent *ad valorem*.

8536.50.00: [e]lectrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 V: [o]ther switches.

The general, column one rate of duty for goods classifiable under this provision is 5.3 percent *ad valorem*.

8708.29.00: [p]arts and accessories of the motor vehicles of headings 8701 to 8705: [o]ther parts and accessories of bodies (including cabs): [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 3.1 percent *ad valorem*.

8708.99.50: [p]arts and accessories of the motor vehicles of headings 8701 to 8705: [o]ther parts and accessories: [o]ther: [o]ther: [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 3.1 percent *ad valorem*.

9032.90.60: [a]utomatic regulating or controlling instruments and apparatus; parts and accessories thereof: [p]arts and accessories: [o]ther.

The general, column one rate of duty for goods classifiable under this provision is 4.9 percent *ad valorem*.

CLASSIFICATION OF COMPONENTS DEPENDENT ON MOTOR OUTPUT

With regard to the wiper motors and power window motors, there was a disagreement as to their motor output. It is now our understanding, as certified by counsel for the protestant, that they have an output exceeding 37.5 W but not exceeding 74.6 W. Therefore, the wiper motors and power window motors are classifiable under subheading 8501.31.20, HTSUS.

The following components, which are parts of motors exceeding 18.65 W, are classifiable under subheading 8503.00.60, HTSUS: armature assemblies, armature shafts, yoke assemblies, yoke subassemblies with magnets, gear cover/holder assemblies, and holder base assemblies.

PLASTIC FRONT NOZZLE, REAR TANK, AND REAR NOZZLE ASSEMBLIES

The front and rear nozzle assemblies act as difusers in a window washer system when washer fluid is applied to the front and rear windows of a vehicle, respectively. The rear tank assemblies provide washer fluid to the rear window of a vehicle.

In understanding the language of the HTSUS, the Harmonized Commodity Description and Coding System Explanatory Notes may be utilized. The Explanatory Notes, although not dispositive or legally binding, provide a commentary on the scope of each heading of the HTSUS, and are generally indicative of the proper interpretation of these headings. See

T.D. 89-80, 54 Fed. Reg. 35127, 35128 (August 23, 1989). In part, Explanatory Note 85.12 (pp. 1349-1350) states that:

[t]he heading includes, *inter alia*:

(1)-(11) xxx

(12) **Windscreen wipers**, including dual windscreen wipers, driven by an electric motor.

It is our position that the subject assemblies, for use in windshield wiper systems, are not classifiable under subheading 8512.90.90, HTSUS. Although Explanatory Note 85.12 describes wipers driven by electric motors, we find that the subject assemblies are not included in that description. The assemblies, which are involved in the process of washing a vehicle's window, are neither parts of wiper blades nor parts of motors.

Because the assemblies are parts of vehicles, they are classifiable under subheading 8708.99.50, HTSUS.

Chapter 39, note 2(p), HTSUS, states:

2. This chapter does not cover:

(a)-(o) xxx

(p) Parts of aircraft or vehicles of section XVII.

Because the assemblies are classifiable under subheading 8708.99.50, they are precluded from classification under chapter 39, HTSUS.

LEVEL SENSOR/GROMMET ASSEMBLIES

The level sensor/grommet assemblies are used to determine fluid level in a windshield wiper system. They detect fluid level and signal when the fluid is low, and consist of a plastic tube with a washer fluid level sensing mechanism. The assemblies, which are plugged into a vehicle's electrical system, complete a circuit when fluid is low which causes a warning light to flash on the dashboard.

The assemblies are not classifiable under subheading 4016.99.50, as they are plastic articles. They also are not classifiable under subheading 8512.90.90, HTSUS, for the same reasons the front nozzle, rear tank, and rear nozzle assemblies are not so classifiable.

However, because the assemblies act as a float switch which makes or breaks an electrical circuit, they are classifiable under subheading 8536.50.00, HTSUS.

VULCANIZED RUBBER ARTICLES

Section XVI, note 1(a), HTSUS, states:

1. This section does not cover:

(a) Transmission, conveyor or elevator belts or belting, of plastics of chapter 39, or of vulcanized rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016).

Section XVII, note 2(a), HTSUS, states:

2. The expressions "*parts*" and "*parts and accessories*" do not apply to the following articles, whether or not they are identifiable as for the goods of this section:

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanized rubber other than hard rubber (heading 4016).

Because the rubber articles discussed below are of vulcanized rubber, in accordance with section XVI, note 1(a), HTSUS, and section XVII, note 2(a), they are precluded from classification in those sections.

The rubber boots, located between the ball retainer and ball pin of the windshield wiper linkage, is used to prevent the entry of water and the leakage of grease.

In HQ 951279, dated July 22, 1992, in classifying rubber boot seal kits under subheading 4016.99.50, HTSUS, we stated that:

[Industry standards describe] a boot seal as a flexible member which prevents the escape of lubricant from or entry of foreign matter into the universal joint. In discussions with industry representatives, we learned that the most important property of the boot seal is its dynamic characteristics, i.e., the fact that it can bend, twist, etc., in connection with the movement of the CV joint which it covers * * * It is the dynamic aspect of a boot seal, which meet industry standards, that causes it to differ from a normal seal which fits between two non-flexible members, does not flex and is inside the members being joined.

It is our position that the subject rubber boots are similar to the merchandise in HQ 951279, and, because their function is to prevent both the entry and leakage of matter, they are classifiable under subheading 4016.99.50, HTSUS. See also HQ 951976, dated July 22, 1992, which held a rubber dust boot classifiable under subheading 4016.99.50, HTSUS.

The duckbills are described as rubber valves which control airflow inside the vacuum pump of the vehicle's cruise control system. Because the purpose of the duckbills is to prevent the passage or leakage of gas, they are classifiable as seals under subheading 4016.93.00, HTSUS.

The insulators prevent the entry of water into the linkage of the windshield washer. Based upon this description, they are not seals as they prevent the entrance of water and not its leakage. Therefore, the insulators are classifiable under subheading 4016.99.50, HTSUS.

The diaphragms perform the following functions: moved by a vacuum which controls the cable that governs motor speed, they are used in the cruise control actuator to control the wire cable position; and used in cruise control vacuum to create and sustain varying vacuums. Because the protestant has not provided any evidence that the diaphragms perform sealing functions, and because the diaphragms appear to perform dynamic applications, they are classifiable under subheading 4016.99.50, HTSUS.

The rubber sheets act as flapper valves prevent air leakage and regulate air flow in the vacuum pump used for the cruise control. These appear to be similar to duckbills. Therefore, based upon the provided descriptions, they are classifiable as seals under 4016.93.00, HTSUS.

The harness grommets and grommets are used in a vehicle's cruise control vacuum pump and wire harness, power window assemblies, and windshield washer assemblies. Their function is to prevent the entry of water. Therefore, they are classifiable under subheading 4016.99.50, HTSUS.

The drains are used to allow water to flow out of the cruise control actuator. As they do not prevent leakage of water, they are not classifiable as seals and are classifiable under subheading 4016.99.50, HTSUS.

PAPER FILTERS

The paper filters, which measure 2 cm and are round in shape, remove particles from the air before the air flows through the cruise control valve assembly.

In part, Explanatory Note 48.23 (p. 689) states that:

[t]his heading includes:

(A) Paper and paperboard not covered by any of the previous headings of this Chapter:

- in strips or rolls of a width not exceeding 15 cm;
- in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state;
- cut to shape other than rectangular (including square).

(B)-(C) xxx

Thus the heading includes:

(1) xxx

(2) Filter paper and paperboard (folded or not). Generally these are in shapes other than rectangular (including square), such as circular filter papers and boards.

Based upon the above descriptions, the paper filters are classifiable under subheading 4823.20.90, HTSUS.

POLYESTER FILTERS

The polyester filters remove larger particles from the air before the air passes through the paper filter and on to the cruise control valve.

Because the polyester filters are not of textile material, classification under subheading 5911.90.00, HTSUS, is incorrect.

Chapter 90, note 6 HTSUS, states:

6. Heading 9032 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

Counsel for the protestant claims that the polyester filters are parts of cruise control valves which are automatic controlling instruments classifiable under heading 9032, HTSUS. We disagree. Counsel has not provided any evidence that the principal function of the cruise control valves is to automatically control the flow, level, or pressure of gas. Therefore, it is our position that the polyester filters are not classifiable under subheading 9032.90.60, HTSUS.

Consideration was given to classification of the merchandise under subheading 8421.99.00, as parts of filtering machinery and apparatus. In part, Explanatory Note 84.21 (pp. 1183-1184) states that:

[s]ubject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), the heading covers parts for the above-mentioned types of filters and purifiers. Such parts include, *inter alia*:

Leaves for intermittent vacuum filters; chassis, frames and plates for filter presses; rotary drums for liquid or gas filters; baffles and perforated plates, for gas filters.

It should be noted, however, that filter blocks of paper pulp fall in heading 48.12 and that many other filtering elements (ceramics, textiles, felts, etc.) are classified according to their constituent material.

The polyester filters are filtering elements which are described under heading 3926, HTSUS, as other articles of plastics, and therefore are not classifiable as parts under subheading 8421.99.00, HTSUS. They are parts of the cruise control valve which is a part of a motor vehicle. Therefore, the polyester filters are described under subheading 8708.99.50, HTSUS. Although the polyester filters are described under heading 3926, HTSUS, in accordance with chapter 39, note 2(p), because they are parts of section XVII, they are precluded from classification under heading 3926, HTSUS.

CAPTURE BOLT ASSEMBLIES

The capture bolt assemblies are threaded steel screws with steel washers and steel bushing mounted on the shank. It is our position that, based upon industry standards, the assemblies function as self-tapping screws and are so classifiable under subheading 7318.14.50, HTSUS.

WAVE WASHERS

The wave washers are described as flat steel washers used as spacers in a windshield wiper assembly. However, based upon the submitted drawings and samples, it is our position that the wave washers are actually curved springs classifiable under subheading 7320.90.50, HTSUS.

BRUSH SPRINGS

The steel brush springs are used to keep a carbon brush pressed against the commutator in a vehicle's cooling fan assembly. Based upon the submitted drawings and samples, the brush springs are classifiable as helical springs under subheading 7320.20.50, HTSUS.

DOOR LOCK LEVERS AND RODS

The door lock levers work to transfer the door lock actuator movement to a vehicle's door knob, and the door lock rods transfer lever movement to a vehicle's door knob. It is our understanding that these components are not parts of door locks and therefore are not classifiable under subheading 8301.60.00, HTSUS. However, they are parts of motor vehicle bodies and are classifiable under subheading 8708.29.00, HTSUS.

DOOR LOCK ACTUATORS

The door lock actuators consist of a motor, gearing to change the speed and direction of the motor, and switches and diodes to reverse the motor to either activate or de-activate the door lock.

In part, Explanatory Note 85.01 (p. 1334) states that:

[m]otors remain classified here even when they are equipped with pulleys, with gears or gear boxes, or with a flexible shaft for operating hand tools.

The heading includes "outboard motors", for the propulsion of boats, in the form of a unit comprising and electric motor, shaft, propeller and a rudder.

In HQ 954581, dated October 8, 1993, in dealing with the classification of an oven latch assembly under the HTSUS, we stated that:

[c]ustoms has consistently held that a motor remains a motor for tariff purposes despite having other articles attached. These articles can be quite substantial. See HQ 088726 (May 29, 1991) and HQ 086832 (May 21, 1990). When confronted with an assembly incorporating a motor which includes additional components other than those listed in [Explanatory Note] 85.01, Customs will follow the guidelines set forth in HQ 950834, dated March 6, 1992, in which we stated the following:

An electric motor is classifiable under heading 8501, HTSUS, even when imported with additional components (other than those listed in Explanatory Note 85.01) if:

- (1) those additional components complement the function of the motor [HQ 083955];
- (2) those additional components are devices which motors are commonly equipped [HQ 087909];
- (3) those additional components serve merely to transmit the power the motors produce [HQ 950557].

Attached to the electric motor is a cam and two or three switches. While the cam may complement the function of the motor, we find that the addition of the switches are devices which are not commonly equipped on electric motors. The switches do not complement the function of the motor nor do they serve merely to transmit the power the motor produces. One of the switches is used to control the "clean" circuits. The second switch is used to control the "on/off" operation of the latch motor. Therefore, we find that the oven latch assembly is not provided for in heading 8501, HTSUS, as electrical motors.

It is our position that the subject door lock actuators, which contain switches and diodes, are distinguishable in operation from the oven latch assembly in HQ 954581. In addition to a motor and the switches and diodes, the actuators contain gearing. The gearing itself serves merely to transmit the power the motor produces. We find that the switches and diodes, which direct the motor to transmit power to either lock or unlock a vehicle's door, complement the function of the motor in its transmission of power. The switches in HQ 954581 did not perform such a function.

Therefore, the door lock actuators are classifiable under subheading 8501.31.20, HTSUS.

Section XVII, note 2 (f), HTSUS, states:

2. The expressions "*parts*" and "*parts and accessories*" do not apply to the following articles, whether or not they are identifiable as for the goods of this section:

(a)-(e) xxx

(f) Electrical machinery or equipment (chapter 85).

Because the door lock actuators are classifiable under chapter 85, HTSUS, they are precluded from classification as parts of motor vehicles under section XVII, HTSUS.

GEAR CASE ASSEMBLIES

The gear case assemblies are cast aluminum gear boxes with pins and bearings for a windshield wiper motor. These assemblies are more specifically provided for under subheading 8483.90.50, HTSUS, and are so classifiable.

GEAR AND ECCENTRIC SHAFTS

The gear shafts are spur gear shafts for a wiper motor. They are used to transfer motor torque after gears to windshield wiper linkage. It is our understanding that the eccentric shafts perform a similar function. Based upon our understanding that these shafts are transmission shafts, it is our position that they are classifiable under subheading 8483.10.50, HTSUS.

Section XVI, note 2, HTSUS, states that:

[s]ubject to note 1 to this section, note 1 to chapter 84 and to note 1 to chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of chapters 84 and 85 (other than headings 8485 and 8548) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;

(c) All other parts are to be classified in heading 8485 or 8548.

Although these shafts may be described as parts of motors under heading 8503, HTSUS, because they are classifiable under heading 8483, HTSUS, under section XVI note 2(a), HTSUS, they are precluded from classification under heading 8503, HTSUS.

ENTRY ISSUE

Counsel for the protestant states that the retroactive application of PC 884976, dated May 14, 1993, which dealt with the classification of the subject merchandise but was voided in HQ 957676, dated March 10, 1995, to a certain class of entries by the Cleveland, Ohio, District Director was improper. *Intercargo Insurance Co., f/k/a International Cargo & Surety Co. (Surety for M. Genauer) v. U.S.*, Slip. Op. 95-37 (March 9, 1995), has been cited in support of the claim that the entries should have been deemed liquidated as entered.

It is our understanding that the government has appealed the decision in *Intercargo*, and the case is currently before the U.S. Court of Appeals for the Federal Circuit (docket no. 95-1344). Because we agree with the position as stated in the government's appeal of *Intercargo*, and the entry issues in *Intercargo* are similar to those in this protest, the protest should be denied with regard to the entry issues.

Holding:

The wiper motors, power window motors, and door lock actuators are classifiable under subheading 8501.31.20, HTSUS.

The armature assemblies, armature shafts, yoke assemblies, yoke subassemblies with magnets, gear cover/holder assemblies, and holder base assemblies are classifiable under subheading 8503.00.60, HTSUS.

The plastic front nozzle, rear tank, and rear nozzle assemblies and polyester filters are classifiable under subheading 8708.99.50, HTSUS.

The level sensor/grommet assemblies are classifiable under subheading 8536.50.00, HTSUS.

The rubber boots, insulators, diaphragms, harness grommets, grommets, and drains are classifiable under subheading 4016.99.50, HTSUS.

The rubber duckbills and sheets are classifiable under subheading 4016.93.00, HTSUS.

The paper filters are classifiable under subheading 4823.20.90, HTSUS.

The capture bolt assemblies are classifiable under subheading 7318.14.50, HTSUS.

The wave washers are classifiable under subheading 7320.90.50, HTSUS.

The brush springs are classifiable under subheading 7320.20.50, HTSUS.

The door lock levers and rods are classifiable under subheading 8708.29.00, HTSUS.

The gear case assemblies are classifiable under subheading 8483.90.50, HTSUS.

The gear and eccentric shafts are classifiable under subheading 8483.10.50, HTSUS.

With regard to the wiper motors, power window motors, armature assemblies, armature shafts, yoke assemblies, yoke subassemblies with magnets, gear cover/holder assemblies, holder base assemblies, plastic front nozzle, rear tank, and rear nozzle assemblies, duckbills, rubber sheets, paper filters, gear case assemblies, and gear and eccentric shafts, you should *GRANT* the protest.

With regard to the rubber boots, insulators, diaphragms, harness grommets, grommets, drains, and capture bolt assemblies, you should *DENY* the protest.

With regard to the level sensor/grommet assemblies and brush springs, because the rates of duty under the classifications indicated above is the same as the liquidated rates, you should *DENY* the protest.

With regard to the polyester filters and door lock levers and rods, because reclassification of the merchandise as indicated above will result in a lower rate and the same rate of duty as claimed, respectively, you should *GRANT* the protest.

With regard to the wave washers and door lock actuators, you should *DENY* the protest, except to the extent reclassification of the merchandise as indicated above results in a partial allowance.

With regard to the entry issue, you should *DENY* the protest.

In accordance with Section 3A(11)(b) of Customs Directive 099 3550-065, dated August 4, 1993, Subject: Revised Protest Directive, this decision, together

with the Customs Form 19, should be mailed by your office to the protestant no later than 60 days from the date of this letter. Any reliquidation of the entry in accordance with the decision must be accomplished prior to mailing of the decision. Sixty days from the date of the decision the Office of Regulations and Rulings will take steps to make the decision available to Customs personnel via the Customs Rulings Module in ACS and the public via the Diskette Subscription Service, Freedom of Information Act, and other public access channels.

MARVIN M. AMERNICK,
(for John Durant, Director,
Commercial Rulings Division.)

[ATTACHMENT D]

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE,
Washington, DC.
CLA-2 RR:CR:GC 962676 JAS
Category: Classification
Tariff No. 8424.90.90

ROBERT J. RESETAR
PORSCHE CARS NORTH AMERICA, INC.
980 Hammond Drive, Suite 1000
Atlanta, GA 30328

Re: NY D86147, NY D86149 Revoked; Washer Fluid Tank Cap, Washer Fluid Nozzle.

DEAR MR. RESETAR:

In response to your request for rulings, dated December 16, 1998, the Customs National Commodity Specialist Division, New York, issued NY D86147 and NY D86149, both dated January 20, 1999, on the classification of washer fluid tank caps and washer fluid nozzles, respectively. These articles were held to be classifiable in subheading 8708.99.80, Harmonized Tariff Schedule of the United States (HTSUS), as other parts and accessories of motor vehicles. We have reconsidered these rulings and determined that they are incorrect.

Facts:

The washer fluid tank cap is a plastic top affixed to a washer fluid reservoir for motor vehicles. A flexible plastic hose with the washer fluid nozzle on one end passes through a hole in the tank cap. Washer fluid is drawn up through the hose by means of suction created by the washer fluid motor and sprayed on the windshield. The washer fluid nozzle is actually a combination strainer/check valve of plastic and rubber. The strainer prevents larger objects from clogging the system and the check valve keeps washer fluid from draining back into the tank.

In your ruling requests, you suggested a provision in heading 8708, HTSUS, as parts and accessories of automobile bodies or, alternatively, a provision in heading 8481, HTSUS, as taps, cocks, valves and similar articles, as potentially applicable.

The HTSUS provisions under consideration are as follows:

8424	Mechanical appliances for projecting, dispersing or spraying liquids or powders * * * ; parts thereof:
8424.90	Parts:
8424.90.90	Other
*	*
8708	Parts and accessories for the motor vehicles of headings 8701 to 8705: Other parts and accessories of bodies:
8708.29	Other:
8708.29.50	Other
	Other parts and accessories:
8708.99	Other:
8708.99.80	Other

Issue:

Whether the washer fluid tank cap and the washer fluid nozzle are parts of mechanical spraying appliances.

Law and Analysis:

Under General Rule of Interpretation (GRI) 1, Harmonized Tariff Schedule of the United States (HTSUS), goods are to be classified according to the terms of the headings and any relative section or chapter notes, and provided the headings or notes do not require otherwise, according to GRIs 2 through 6.

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System. Though not dispositive, the ENs provide a commentary on the scope of each heading of the Harmonized System and Customs believes the ENs should always be consulted. See T.D. 89-80, 54 Fed. Reg. 35127, 35128 (Aug. 23, 1989).

Section XVI, Note 1(l), HTSUS, excludes articles of Section XVII. However, Section XVII, Note 2(e), HTSUS, excludes from the expressions "*parts*" and "*parts and accessories*" machines or apparatus of headings 8401 to 8479, or parts thereof. Therefore, if the washer fluid tank cap and the washer fluid nozzle are parts of a spraying appliance of heading 8424 they cannot be classified in heading 8708.

Section XVI, Note 2, HTSUS, is the authority under which Customs classifies goods that are identifiable parts of machines or apparatus of Chapters 84 and 85. Parts which are goods included in any heading of Chapter 84 or Chapter 85 are in all cases classified in their respective headings. See Note 2(a). Parts suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading, are classifiable with the machines with which they are solely or principally used. See Note 2(b).

As to the applicability of heading 8424, the ENs on p. 1289, state, in relevant part, the heading includes parts for the appliances and machines of heading 8424. Parts falling in this heading thus include, *inter alia*, reservoirs for sprayers, spray nozzles, lances and turbulent sprayer heads not of a kind described in heading 84.81. Thus, the washer fluid tank cap and washer fluid nozzle, being integral, constituent and component parts necessary to the completion of mechanical spraying appliances of heading 8424, are likewise classifiable in heading 8424, in accordance with Section XVI, Note 2(b). This eliminates heading 8708 from consideration. The washer fluid nozzle is a combination strainer/check valve. While an examination of the heading 84.81 ENs on pp. 1430-1432 indicates that taps, cocks and valves of heading 8481 remain in that heading even if incorporating other accessory features, the ENs do not indicate that combination strainers/check valves are intended to be included in that heading.

Holding:

Under the authority of GRI 1 and Section XVI, Note 2(b), HTSUS, the washer fluid tank cap and the washer fluid nozzle are provided for in heading 8424. They are classifiable in subheading 8424.90.90, HTSUS.

Effect on Other Rulings:

NY D86147 and NY D86149, both dated January 20, 1999, are revoked.

JOHN DURANT,

Director,

Commercial Rulings Division.

[ATTACHMENT E]

DEPARTMENT OF THE TREASURY

U.S. CUSTOMS SERVICE,

Washington, DC.

CLA-2 RR:CR:GC 963189 JAS

Category: Classification

Tariff No. 8424.90.90

KENNETH G. WEIGEL, ESQ.
KIRKLAND & ELLIS
655 Fifteenth Street, N.W.
Washington, DC 20005

Re: HQ 956900 Modified; Plastic Front Nozzle, Rear Tank, and Rear Nozzle Assemblies.

DEAR MR. WEIGEL:

This is in reference to HQ 956900 is a ruling issued on July 10, 1995, in connection with protest 4115-94-100005, which you filed on behalf of Jideco of Bardstown, Inc., against a decision of the Port Director, Cleveland. Among other things, the protest contested the classification under the Harmonized Tariff Schedule of the United States (HTSUS), of plastic front and rear nozzle assemblies and rear tanks for cleaning the windshields of motor vehicles. The ruling classified the merchandise in subheading 8708.99.50, HTSUS, as other parts and accessories of motor vehicles. We have reconsidered the classification of this merchandise and determined that it is incorrect. The liquidation or reliquidation of the entry or entries the subject of protest 4115-94-100005 will not be affected by this action.

Facts:

As described in HQ 956900, the front and rear nozzle assemblies are plastic articles that act as diffusers in a window washer system for motor vehicles when washer fluid is applied to the front and rear windows of the vehicle. The rear tank assembly, also of plastic, provides washer fluid to the rear of the vehicle. When the washer system is activated, the fluid is conveyed from the tank, through the system, onto the windows.

The HTSUS provisions under consideration are as follows:

8424	Mechanical appliances for projecting, dispersing or spraying liquids or powders * * * ; parts thereof:
8424.90	Parts:
8424.90.90	Other
*	*
8708	Parts and accessories for the motor vehicles of headings 8701 to 8705: Other parts and accessories of bodies:
8708.29	Other:
8708.29.50	Other
	Other parts and accessories:
8708.99	Other:
8708.99.80	Other

Issue:

Whether the front and rear nozzle assemblies, and the rear tank assembly, all of plastic, are parts of mechanical spraying appliances.

Law and Analysis:

Under General Rule of Interpretation (GRI) 1, Harmonized Tariff Schedule of the United States (HTSUS), goods are to be classified according to the terms of the headings and any relative section or chapter notes, and provided the headings or notes do not require otherwise, according to GRIs 2 through 6.

The Harmonized Commodity Description and Coding System Explanatory Notes (ENs) constitute the official interpretation of the Harmonized System. Though not dispositive, the ENs provide a commentary on the scope of each heading of the Harmonized System and Customs believes the ENs should always be consulted. See T.D. 89-80, 54 Fed. Reg. 35127, 35128 (Aug. 23, 1989).

On protest, a claim was made under subheading 8512.90.90, HTSUS, as parts of windshield wipers, defrosters and demisters and, alternatively, under subheading 8708.99.50, HTSUS, as other parts and accessories of the motor vehicles of headings 8701 to 8705. HQ 956900 rejected the first claim because the articles at issue were neither parts of wiper blades nor parts of motors. However, the claim under subheading 8708.99.50 was sustained. As such, potential classification as other articles of plastics, in Chapter 39, was precluded.

Section XVI, Note 1(l), HTSUS, excludes articles of Section XVII. However, Section XVII, Note 2(e), HTSUS, excludes from the expressions "*parts*" and "*parts and accessories*" machines or apparatus of headings 8401 to 8479, or parts thereof. Therefore, if the front and rear nozzle assemblies and the rear tank assembly are parts of a mechanical spraying appliance of heading 8424, they cannot be classified in heading 8708.

Section XVI, Note 2, HTSUS, is the authority under which Customs classifies goods that are identifiable parts of machines or apparatus of Chapters 84 and 85. Parts which are goods included in any heading of Chapter 84 or Chapter 85 are in all cases classified in their respective headings. See Note 2(a). Parts suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading, are classifiable with the machines with which they are solely or principally used. See Note 2(b).

As to the applicability of heading 8424, the ENs on p. 1289, state, in relevant part, the heading includes parts for the appliances and machines of heading 8424. Parts falling in this heading thus include, *inter alia*, reservoirs for sprayers, spray nozzles, lances and turbulent sprayer heads not of a kind described in heading 84.81. Thus, the front and rear nozzles and the rear tank assembly, being integral, constituent and component parts necessary to the completion of mechanical spraying appliances of heading 8424, and being solely or principally used with such appliances, are classifiable in heading 8424, in accordance with Section XVI, Note 2(b). This eliminates heading 8708 from consideration. Nozzles similar or substantially similar to the ones at issue here are strainer/check valve combinations. The strainer component prevents larger objects from clogging the system while the valve keeps washer fluids from draining back into the tank. While an examination of the heading 84.81 ENs on pp. 1430-1432 indicates that taps, cocks and valves of heading 8481 remain in that heading even if incorporating other accessory features, the ENs do not indicate that combination strainers/check valves are intended to be included in that heading.

Holding:

Under the authority of GRI 1 and Section XVI, Note 2(b), HTSUS, the plastic front and rear nozzles and the plastic rear tank assembly are provided for in heading 8424. They are classifiable in subheading 8424.90.90, HTSUS.

Effect on Other Rulings:

HQ 956900, dated July 10, 1995, is modified accordingly.

JOHN DURANT,
Director,
Commercial Rulings Division.

PROPOSED MODIFICATION OF RULING LETTER AND
REVOCATION OF TREATMENT RELATING TO THE
CLASSIFICATION OF A WOMEN'S KNIT GARMENT

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of proposed modification of classification ruling letter and revocation of treatment relating to the classification of a women's knit garment.

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. 1625(c)), this notice advises interested parties that Customs intends to modify a ruling letter pertaining to the tariff classification of a women's knit garment and revoke any treatment previously accorded by Customs to substantially identical transactions. Comments are invited on the correctness of the proposed action.

DATE: Comments must be received on or before November 12, 1999.

ADDRESS: Written comments (preferably in triplicate) are to be addressed to U.S. Customs Service, Office of Regulations and Rulings, Attention: Textile Classification Branch, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229. Comments submitted may be inspected at the Commercial Rulings Division, Office of Regulations and Rulings, 1300 Pennsylvania Avenue, N.W., Washington D.C. 20229.

FOR FURTHER INFORMATION CONTACT: Josephine Baiamonte, Textile Branch, (202) 927-2394.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On December 8, 1993, Title VI, (Customs Modernization), of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), (hereinafter "Title VI"), became effective. Title VI amended many sections of the Tariff Act of 1930, as amended, and related laws. Two new concepts which emerge from the law are "**informed compliance**" and "**shared responsibility**." These concepts are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the law imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's responsibilities and rights under the Customs and related laws. In addition, both the trade and Customs share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act of 1930, as amended, (19 U.S.C. §1484) the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics and determine whether any other applicable legal requirement is met.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), this notice advises interested parties that Customs intends to modify a ruling letter pertaining to the tariff classification of a women's knit garment. Although in this notice Customs is specifically referring to one ruling, New York Ruling Letter (NY) D84994, this notice covers any rulings on this merchandise which may exist but have not been specifically identified. Customs has undertaken reasonable efforts to search existing data bases for rulings in addition to the one identified. No further rulings have been found. This notice will cover any rulings on this merchandise which may exist but have not been specifically identified. Any party who has received an interpretive ruling or decision (i.e., ruling letter, internal advice memorandum or decision or protest review decision) on the merchandise subject to this notice, should advise Customs during this notice period. Similarly, pursuant to section 625(c)(2), Tariff Act of 1930 (19 U.S.C. 1625(c)(2)), as amended by section 623 of title VI, Customs intends to revoke any treatment previously accorded by Customs to substantially identical transactions. This treatment may, among other reasons, be the result of the importer's reliance on a ruling issued to a third party, Customs personnel applying a ruling of a third party to importations of the same or similar merchandise, or the importer's or Customs previous interpretation of the Harmonized Tariff Schedule. Any person involved in substantially identical transactions should advise Customs during this notice period. An importer's failure to advise Customs of substantially identical transactions or of a specific ruling not identified in this notice may raise the rebuttable presumption of lack of reasonable care on the part of the importer or its agents for importations subsequent to the effective date of the final decision of this notice.

In NY D84994, dated December 16, 1998, the classification of a women's knit garment was determined to be in heading 6114, HTSUS. This ruling letter is set forth in "Attachment A" to this document. Since the issuance of this ruling, Customs has had a chance to review the classification of this merchandise and has determined that the classification is in error.

Customs, pursuant to 19 U.S.C. 1625(c)(1), intends to modify NY D84994, and any other rulings not specifically identified to reflect the proper classification of the merchandise pursuant to the analysis set forth in Proposed Headquarters Ruling Letter (HQ) 963414 (see "Attachment B" to this document). Additionally, pursuant to 19 U.S.C. 1625(c)(2), Customs intends to revoke any treatment previously accorded by the Customs Service to substantially identical transactions.

Before taking this action, consideration will be given to any written comments timely received.

Dated: September 24, 1999.

JOHN E. ELKINS,
(for John Durant, Director,
Commercial Rulings Division.)

[Attachments]

[ATTACHMENT A]

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE,
New York, NY, December 16, 1998.
CLA-2-61:RR:NC:TA:361 D84994
Category: Classification
Tariff No. 6104.62.2011,
6104.62.2030, and 6114.20.0060

MR. JOHN IMBROGULIO
NORDSTROM, INC.
A/P IMPORT OFFICE
1617 Sixth Avenue, Suite 1000
Seattle, WA 98101-1742

Re: The tariff classification of ladies' garments from Hong Kong.

DEAR MR. IMBROGULIO:

In your letter dated November 16, 1998, you requested a classification ruling. The submitted samples will be returned as per your request.

Three samples were provided for review. Style 4120 is a ladies' cotton knitted fabric short featuring hemmed leg openings and a drawstring waist.

Style 4132 is a ladies' 90% cotton 10% spandex knitted fabric brief featuring an elasticized waistband and hemmed leg openings.

Style 3220 is a ladies' cotton knitted fabric pant featuring a drawstring waist and hemmed leg openings.

The applicable subheading for style 4120 will be 6104.62.2030, Harmonized Tariff Schedule of the United States (HTS), which provides for Women's or girls' suits, ensembles, suit-type jackets, blazers, dresses skirts, divided breeches and shorts (other than swimwear), knitted or crocheted: Trousers, bib and brace overalls, breeches and shorts: of cotton: other * * * shorts: women's. The duty rate will be 16 percent *ad valorem*. In 1999, the duty rate will be 15.8 percent *ad valorem*.

The applicable subheading for style 4132 will be 6114.20.0060, HTS, which provides for Other garments, knitted or crocheted: of cotton * * * other: women's or girls'. The duty rate will be 11.2 percent *ad valorem*. In 1999, the duty rate will remain the same.

The applicable subheading for style 3220 will be 6104.62.2011, HTS, which provides for Women's or girls' suits, ensembles, suit-type jackets, blazers, dresses skirts, divided breeches and shorts (other than swimwear), knitted or crocheted: Trousers, bib and brace overalls, breeches and shorts: of cotton: other * * * trousers and breeches: women's: other. The duty rate will be 16 percent *ad valorem*. In 1999, the duty rate will be 15.8 percent *ad valorem*.

Styles 4120 and 3220 fall within textile category designation 348, style 4132 falls within textile category designation 359. Based upon international textile trade agreements products of Hong Kong are subject to quota and the requirement of a visa.

The designated textile and apparel categories may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected. Part categories

are the result of international bilateral agreements which are subject to frequent renegotiations and changes. To obtain the most current information available, we suggest that you check, close to the time of shipment, the *Status Report on Current Import Quotas (Restraint Levels)*, an internal issuance of the U.S. Customs Service, which is available for inspection at your local Customs office.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Angela DeGaetano at 212-466-5540.

ROBERT B. SWIERUPSKI,
Director,
National Commodity Specialist Division.

[ATTACHMENT B]

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE,
Washington, DC.
CLA-2 RR:CR:TE 963414 jb
Category: Classification
Tariff No. 6104.62.2030

MR. JOHN IMBROGUGLIO
NORDSTROM, INC.
A/P IMPORT OFFICE
1617 Sixth Avenue, Suite No. 1000
Seattle, WA 98101-1742

Re: Modification of NY D84994; classification of women's knit garment.

DEAR MR. IMBROGUGLIO:

On December 16, 1998, our New York office issued to you New York Ruling Letter (NY) D84994, regarding the tariff classification under the Harmonized Tariff Schedule of the United States (HTSUS), for certain women's knit lower body garments. This letter is to inform you that although the classification determinations rendered in that ruling are correct as pertains to styles 4120 and 3220, the classification of style 4132 is in error. Accordingly, the classification of style 4132 is changed pursuant to the analysis which follows below.

Facts:

The merchandise at issue, referenced style number 4132, consists of a lady's knitted lower body garment which is composed of 90 percent cotton and 10 percent spandex fabric. The garment features a four panel construction and measures 12½ inches in length, with each leg opening measuring 9¼ inches. The shorts are a pull-on style with a one inch wide covered elasticized waistband and hemmed leg openings.

NY D84994, determined that the classification of style number 4132 was in heading 6114, HTSUS, as an "other garment." Upon review of that merchandise it is our determination that the subject merchandise is properly classified in heading 6104, HTSUS, as women's outerwear shorts.

Issue:

What is the proper classification for the subject merchandise?

Law and Analysis:

Classification of merchandise under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA) is governed by the General Rules of Interpretation (GRI's). GRI 1 requires that classification be determined according to the terms of the headings and

any relative section or chapter notes. Merchandise that cannot be classified in accordance with GRI 1 is to be classified in accordance with subsequent GRI.

There are three plausible tariff classification provisions for the subject merchandise, that is, heading 6108, HTSUS, which provides for, among other things, women's underpants, heading 6114, which provides for, among other things, other women's knit garments, and heading 6104, HTSUS, which provides for, among other things, women's shorts. In classifying the subject merchandise, which could be considered to have features attributable to one of the above stated types of garments, consideration of marketing information, and the design and construction details of the garment are instructive in determining whether or not it will be principally used as underwear. In the case of the subject garment no marketing information was submitted to corroborate the claim that this garment is intended to be worn as underwear. As such, we look to the garment itself as the best evidence for characteristic features indicative of the proper classification.

The submitted garment provides sufficient coverage of the lower torso extending down to the legs, and the weight of the fabric is such that it is adequate for an outerwear classification. Furthermore, unlike women's underwear garments, which traditionally feature a gusset and cotton lining in the crotch, these features are absent in the subject garment. The center seam and inseam are also not sewn down flat. Rather, they are finished with an overcast seam finish, and the seam allowance is trimmed, all of which would cause irritation if worn next to the skin. These features would render the garment extremely uncomfortable and ill-suited for use as underwear. See, e.g., HQ 951205, dated June 16, 1992, and HQ 962356, published in the CUSTOMS BULLETIN, dated September 22, 1999, Vol. 33, Number 38.

Heading 6104 covers, *inter alia*, shorts. This provision is an *eo nomine* provision with no legal note defining or limiting the scope of the term shorts. The Explanatory Notes to the Harmonized Commodity Description and Coding System (EN) to heading 6104, HTSUS, by reference to the previous heading, state that shorts are trousers which do not cover the knee, and that trousers envelop each leg separately. We interpret this guidance to encompass any amount of leg coverage as long as it ends above the knee as sufficient to specifically describe a garment as shorts. As such, it is our determination that the subject garment is properly classified in heading 6104, HTSUS.

Heading 6114, HTSUS, provides for knit garments which are not more specifically provided for in previous headings. As we have already determined that the subject garment is more specifically provided for in heading 6104, HTSUS, there is no need to discuss this classification.

Accordingly, the determination in NY D84994 is modified pursuant to the analysis set forth in this ruling letter.

Holding:

The subject lower body garment is classified in subheading 6104.62.2030, which provides for women's or girls' suits, ensembles, suit-type jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted: trousers, bib and brace overalls, breeches and shorts: of cotton: other: shorts: women's. The applicable column one general rate of duty is 15.8 percent *ad valorem* and the textile category is 348.

The designated textile and apparel category may be subdivided into parts. If so, visa and quota requirements applicable to the subject merchandise may be affected. Since part categories are the result of international bilateral agreements which are subject to frequent negotiations and changes, we suggest that you check, close to the time of shipment, the *Status Report on Current Import Quotas (Restraint Levels)*, an issuance of the U.S. Customs Service, which is updated weekly and is available at the local Customs office.

Due to the changeable nature of the statistical annotation (the ninth and tenth digits of the classification) and the restraint (quota/visa) categories, you should contact the local Customs office prior to importing the merchandise to determine the current status of any import restraints or requirements.

JOHN DURANT,
Director,
Commercial Rulings Division.

PROPOSED REVOCATION OR MODIFICATION OF RULINGS
LETTERS AND TREATMENT RELATING TO CLASSIFICATION
OF METALLIC TERMINATION PASTES FOR PRINTED
CIRCUIT BOARD MANUFACTURE OR RELATED ELECTRONIC
APPLICATION

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of proposed revocation or modification of tariff classification ruling letters and treatment relating to the classification of metallic termination pastes or thick film for printed circuit board manufacture or related electronic application.

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. 1625(c)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), this notice advises interested parties that Customs intends to revoke or modify four ruling letters pertaining to the classification, under the Harmonized Tariff Schedule of the United States (HTSUS), of metallic termination pastes or thick film for printed circuit board manufacture or related electronic application and any treatment previously accorded by the Customs Service to substantially identical transactions. Comments are invited on the correctness of the intended action.

DATE: Comments must be received on or before November 12, 1999.

ADDRESS: Written comments (preferably in triplicate) are to be addressed to U.S. Customs Service, Office of Regulations and Rulings, Attention: Commercial Rulings Division, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20229. Comments submitted may be inspected at the same address.

FOR FURTHER INFORMATION CONTACT: John G. Black, General Classification Branch, (202) 927-1317.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On December 8, 1993, Title VI, (Customs Modernization), of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057) (hereinafter "Title VI"), became effective. Title VI amended many sections of the Tariff Act of 1930, as amended, and related laws. Two new concepts which emerge from the law are "**informed compliance**" and "**shared responsibility**." These concepts are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the law imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's

responsibilities and rights under the Customs and related laws. In addition, both the trade and Customs share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act of 1930, as amended, (19 U.S.C. §1484) the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics and determine whether any other applicable legal requirement is met.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI, this notice advises interested parties that Customs intends to revoke or modify four ruling letters pertaining to the tariff classification of metallic termination pastes or thick film for printed circuit board manufacture or related electronic applications. Although in this notice Customs is specifically referring to four rulings (New York Ruling Letters (NY) B87689, dated October 2, 1997; NY B83870, dated September 8, 1997; NY C81291, dated December 19, 1997; and NY C85805, dated June 4, 1998), this notice covers any rulings on this merchandise which may exist but have not been specifically identified. Customs has undertaken reasonable efforts to search existing data bases for rulings in addition to the ones identified. No further rulings have been found. This notice will cover any rulings on this merchandise which may exist but which have not been specifically identified. Any party who has received an interpretive ruling or decision (i.e., ruling letter, internal advice memorandum or decision or protest review decision) on the merchandise subject to this notice, should advise Customs during this notice period. Similarly, pursuant to section 625(c)(2), Tariff Act of 1930 (19 U.S.C. 1625(c)(2)), as amended by section 623 of Title VI, Customs intends to revoke any treatment previously accorded by Customs to substantially identical transactions. This treatment may, among other reasons, be the result of the importer's reliance on a ruling issued to a third party, Customs personnel applying a ruling of a third party to importations of the same or similar merchandise, or the importer's or Customs previous interpretation of the Harmonized Tariff Schedule of the United States (HTSUS). Any person involved in substantially identical transactions should advise Customs during this notice period. An importer's failure to advise Customs of substantially identical transactions or of a specific ruling not identified in this notice, may raise issues of reasonable care on the part of the importer or his agents for importations of merchandise subsequent to this notice.

In the above-cited rulings, Customs ruled that conductive metal pastes or thick film used in the manufacture of printed circuit boards or related electronic applications were classified in heading 3824, HTSUS, which is a residual or "basket" provision for, among other things, " * * * chemical products and preparation of the chemical or allied industries, * * * not elsewhere specified or included. * * * " These ruling letters are set forth in "Attachments A-D" to this document. Since the issuance of

these rulings, Customs has reviewed the classification of these products from the perspective of the amount of metal, base or precious, contained in the products and has determined that the cited rulings are in error. We have determined that these particular products should be treated as articles of precious or base metal, as appropriate. This is so because the metal pastes are not chemical products of heading 3824, because they are essentially metal products and are not accurately described by the chemical designation.

Customs, pursuant to 19 U.S.C. 1625(c)(1), intends to revoke or modify NY B87689 dated October 2, 1997; NY B83870, dated September 8, 1997; NY C81291, dated December 19, 1997; and NY C85805, dated June 4, 1998, and any other ruling not specifically identified, to reflect the proper classification of the merchandise pursuant to the analysis set forth in Proposed Headquarters Ruling Letters (HQ) 961499, 963179, 963180, 963178. (see "Attachments E-H" to this document). Additionally, pursuant to 19 U.S.C. 1625(c)(2), Customs intends to revoke or modify any treatment previously accorded by the Customs Service to substantially identical transactions. Before taking this action, consideration will be given to any written comments timely received.

Dated: September 27, 1999.

MARVIN AMERNICK,
(for John Durant, Director,
Commercial Rulings Division.)

[Attachments]

[ATTACHMENT A]

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE,
New York, NY, October 2, 1997.
CLA-2-38:RR:NC:2:239 B87689
Category: Classification
Tariff No. 3824.90.2800

MS. SHARON ROACH
NIPPON EXPRESS USA
5176 Pelican Drive
Atlanta, GA 30349

Re: The tariff classification of Termination Paste from Japan.

DEAR MS. ROACH:

In your letter dated July 2, 1997, on behalf of your client TDK Components USA, Inc., you requested a tariff classification ruling for three termination pastes (MPS-15, H-2980, and CPK-06) which you have stated are used to provide an electrical connection to an inner electrode on designed circuit boards.

The applicable subheading will be 3824.90.2800, Harmonized Tariff Schedule of the United States (HTS), which provides for prepared binders for foundry molds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual

products of the chemical or allied industries, not elsewhere specified or included: other. The rate of duty will be 2.6 cents per kilogram plus 11.5 percent *ad valorem*.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Thomas Brady at (212) 466-5747.

ROBERT B. SWIERUPSKI,

Director,

National Commodity Specialist Division.

[ATTACHMENT B]

DEPARTMENT OF THE TREASURY

U.S. CUSTOMS SERVICE,

New York, NY, September 8, 1997.

CLA-2-38:RR:NC:2:239 B83870

Category: Classification

Tariff No. 3824.90.7000

MS. LENA DEFAZIO
SCHENKERS INTERNATIONAL
380 Turner Way
Aston, PA 19014

Re: The tariff classification of thick film from Taiwan.

DEAR MS. DEFAZIO:

In your letter dated March 27, 1997, on behalf of your client E.I. DuPont De Nemours Co., you requested a tariff classification ruling for 5 types of thick film which you have state will be applied to a non-conducting substrate to form conductive, resistive or insulating films. The samples are being returned to you as requested.

The chemical composition of the products are as follows:

TYPE 4596—gold (30-60%), platinum (10-30%)

TYPE 5704—aluminum oxide (10-30%), glass/ceramic ingredients (30-60%)

TYPE 6177T—silver (>60%), palladium (10-30%), glass/ceramic ingredients (10-30%)

TYPE 9137—terpineol (mixed isomers 10-30%), glass/ceramic ingredients (>60%)

TYPE 9998—silver (>60%), terpineol (10-30%)

The applicable subheading for all the above products will be 3824.90.7000, Harmonized Tariff Schedule of the United States (HTS), which provides for prepared binders for foundry molds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: other. This provision is free of duty.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Thomas Brady at 212-466-5747.

GWENN KLEIN KIRSCHNER,

Chief, Special Products Branch,

National Commodity Specialist Division.

[ATTACHMENT C]

DEPARTMENT OF THE TREASURY

U.S. CUSTOMS SERVICE

New York, NY, December 19, 1997.

CLA-2-29:RR:NC:2:239 C81291

Category: Classification

Tariff No. 3824.90.7000

Ms. JULIE DIAZ

RANK SHIPPING OF PUERTO RICO, INC.

Cargo Service Corporation Building

A-1, Cargo Area Muniz Air Base

Luis Munoz Marin International Airport

Carolina, PR 00983

Re: The tariff classification of thick film from Taiwan.

DEAR Ms. DIAZ:

In your letter dated October 27, 1997, on behalf of your client DuPont Electronics, you requested a tariff classification ruling for 5 types of thick film which you have stated will be applied to a non-conducting substrate to form conductive, resistive or insulating films.

The chemical composition of the products are as follows:

Code 6177L, 6177, and 6277—silver (60%), palladium (metallic) (10-30%)

Code 1194—silver (60%), terpeneol (10-30%)

Code 6838—silver (60%), terpeneol (10-30%)

Code 1192—silver (60%), terpeneol (10-30%)

Code QS 171—silver (60%), dibutyl phthalate (5-10%)

The applicable subheading for all the above products will be 3824.90.7000, Harmonized Tariff Schedule of the United States (HTS), which provides for prepared binders for foundry molds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included; other. This provision is free of duty.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Thomas Brady at 212-466-5747.

ROBERT B. SWIERUPSKI,

Director,

National Commodity Specialist Division.

[ATTACHMENT D]

DEPARTMENT OF THE TREASURY

U.S. CUSTOMS SERVICE,

New York, NY, June 4, 1998.

CLA-2-29:RR:NC:2:239 C85805

Category: Classification

Tariff No. 3824.90.7000

MR. PAUL S. ANDERSON
SONNENBERG & ANDERSON
200 South Wacker Drive
38th Floor
Chicago, IL 60606

Re: The tariff classification of conductive paste from Japan.

DEAR MR. ANDERSON:

In your letter dated March 26, 1998, on behalf of your client Shoei Electronic Materials, you requested a tariff classification ruling for conductive paste which you have stated is a thick film composition consisting of silver, palladium, ethyl cellulose, octyl alcohol, terpineol and oleic acid, used as an electrode material in the manufacture of ceramic of ceramic chip capacitors.

The applicable subheading will be 3824.90.7000, Harmonized Tariff Schedule of the United States (HTS), which provides for prepared binders for foundry molds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: other. This provision is free of duty.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Thomas Brady at 212-466-5747.

ROBERT B. SWIERUPSKI,

*Director,**National Commodity Specialist Division.*

[ATTACHMENT E]

DEPARTMENT OF THE TREASURY

U.S. CUSTOMS SERVICE,

Washington, DC.

CLA-2 RR:CR:GC 961499 JGB

Category: Classification

Tariff No. 7115.90.40,

7115.90.60, and 7419.99.5050

JAMES L. SAWYER, ESQ
KATTEN MUCHIN & ZAVIS
525 West Monroe Street, Suite 1600
Chicago, IL 60661-3693

Re: Reconsideration of NY B87689; Termination Paste.

DEAR MR. SAWYER:

This is in response to your letter of March 11, 1998, on behalf of TDK Components USA, Inc., which requests reconsideration of New York Ruling Letter (NY) B87689, issued October 2, 1997, under the Harmonized Tariff Schedule of the United States (HTSUS). You request reclassification in subheading 3824.90.7000, HTSUS. We discussed the classification

of this article at a meeting at Headquarters on October 29, 1998. We regret the delay in responding.

This letter is to inform you that B87689 no longer reflects the view of the Customs Service concerning the classification of the termination pastes and that the following reflects our position for these products.

Facts:

The products are used in the electronics manufacturing industry and are said to be applied to a non-conducting substrate to form a conductive film, to terminate the capacitors, by providing an electrical connection to the ceramic capacitors' inner electrode, while simultaneously forming the capacitor's terminal electrode when included in a printed circuit board.

The products in question are imported in three different compositions: **Silver Palladium Paste (MPS-15)**, containing 63.3 percent by weight of silver and 3.16 percent by weight of platinum (in the form of palladium); **Silver Paste (H-2980)**, containing 72 percent by weight of silver; and **Copper Paste (CPK-6)**, containing 74.61 percent by weight of copper. All Three termination pastes contain appropriate amounts of glass frit, resin, and solvent (over 5 percent aromatic).

Issue:

Whether the termination pastes are classified in heading 3824, HTSUS, as a chemical product or preparation of the chemical or allied industries, or in heading 7115 or 7419, HTSUS, as articles of precious metal or articles of copper, as appropriate.

Law and Analysis:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRI). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRI may then be applied. The Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System, which represent the official interpretation of the tariff at the international level, facilitate classification under the HTSUS by offering guidance in understanding the scope of the headings and GRI.

Heading 3824, HTSUS, provides for "*** chemical products and preparations of the chemical or allied industries.***" Subheading 3824.90.28, HTSUS, specifically provides for "*** chemical products and preparations of the chemical or allied industries ***: Other: Other: Mixtures containing 5 percent or more by weight of one or more aromatic or modified aromatic substance: Other." This is a residual or "basket" provision.

Heading 7115, HTSUS, provides for "Other articles of precious metal or of metal clad with precious metal." Note 4 (a-b) to Chapter 71, which includes heading 7115, HTSUS, provides that the expression "*precious metal*" means silver, gold, and platinum and that the expression "*platinum*" means platinum, iridium, osmium, palladium, rhodium and ruthenium." Note 5 to chapter 71 provides as follows:

For the purposes of this chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 percent, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

- (a) An alloy containing 2 percent or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2 percent or more, by weight, of gold but not platinum, or less than 2 percent, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2 percent or more, by weight, of silver are to be treated as alloys of silver.

Heading 7419, HTSUS, provides for "other articles of copper." Subheading 7419.99.5050, HTSUS, provides for other articles of copper, not previously enumerated.

GRI 3(a) provides that "when, by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:"

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite

goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

Applying these provisions to the matter at hand, the "articles" provisions for the precious metals and the copper describe the goods. The goods consist principally of the named metals and they have been shown to be finished articles, as opposed to unwrought or primary forms of the metals. Each contains a discrete amount of the metal which presumably permits a desired level of electrical conductivity. Therefore, as articles of the named metals, they are completely and more specifically described by the articles provisions, than by the residual provision for chemicals. Accordingly, under GRI 3(a), the articles provisions prevail over the chemical provision.

Holding:

Paste **MPS-15** is classified in subheading 7115.90.60, HTSUS, the provision for "Other articles of precious metal or of metal clad with precious metal: Other: Other: Other."

Paste **H-2980** is classified in subheading 7115.90.40, HTSUS, the provision for "Other articles of precious metal or of metal clad with precious metal: Other: Other: Of silver, including metal clad with silver."

Paste **CPK 06** is classified in subheading 7419.99.5050, HTSUS, the provision for "Other articles of copper: Other: Other: Other: Other."

NY B87689 is hereby revoked.

JOHN DURANT,
Director,
Commercial Rulings Division.

[ATTACHMENT F]

DEPARTMENT OF THE TREASURY

U.S. CUSTOMS SERVICE,
Washington, DC.

CLA-2 RR:CR:GC 963179 JGB

Category: Classification

Tariff No. 7115.90.40,
7115.90.60, and 7416.99.5090

Ms. LENA DEFAZIO
SHENKERS INTERNATIONAL
380 Turner Way
Aston, PA 19014

Re: Reconsideration and Modification of NY B83870; Conductive Film.

DEAR Ms. DEFAZIO:

On September 8, 1997, Customs issued to you, on behalf of E.I. DuPont de Nemours Co., New York ruling (NY) B83870 concerning the classification under the Harmonized Tariff Schedule of the United States (HTSUS) of 5 types of conductive thick film. This letter is to inform you that B83870 no longer reflects the view of the Customs Service concerning the classification of the thick conductive film and that the following reflects our position for these products.

Facts:

The products are used in the electronics manufacturing industry and are said to be applied to a non-conducting substrate to form conductive, resistive or insulating films.

Ruling NY B83870 covers five formulations. This modification pertains only to the four conductive films. Therefore, Type 9137, an insulating, non-conductive film remains classified in subheading 3824.90.70, HTSUS. The remaining products have the following chemical composition:

TYPE 4596—gold (30–60%), platinum (10–30%);

TYPE 5704—aluminum oxide (10–30%), glass/ceramic ingredients (30–60%);

TYPE 6177T—silver (>60%), palladium (10–30%), glass/ceramic ingredients (10–30%);
TYPE 9998—silver (>60%), terpeneol (10–30%).

Issue:

Whether the thick film products are classified in heading 3824, HTSUS, as a chemical product or preparation of the chemical or allied industries, or in heading 7115 or 7616, HTSUS, as articles of precious metal or articles of aluminum, as appropriate.

Law and Analysis:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRI). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRI may then be applied. The Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System, which represent the official interpretation of the tariff at the international level, facilitate classification under the HTSUS by offering guidance in understanding the scope of the headings and GRI.

Heading 3824, HTSUS, provides for “*** chemical products and preparations of the chemical or allied industries. ***” Subheading 3824.90.70, HTSUS, specifically provides for “*** chemical products and preparations of the chemical or allied industries ***: Other: Other: Other: Other: Mixtures of dibromoneopentyl glycol; ***; and Electroplating chemicals and electrodeless plating solutions and other materials for printed circuit boards, plastics and metal finishings.” This is a residual or “basket” provision.

Heading 7115, HTSUS, provides for “Other articles of precious metal or of metal clad with precious metal.” Note 4 (a-b) to Chapter 71, which includes heading 7115, HTSUS, provides that the expression “precious metal” means silver, gold, and platinum and that the expression “platinum” means platinum, iridium, osmium, palladium, rhodium and ruthenium.” Note 5 to chapter 71 provides as follows:

For the purposes of this chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 percent, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

- (a) An alloy containing 2 percent or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2 percent or more, by weight, of gold but not platinum, or less than 2 percent, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2 percent or more, by weight, of silver are to be treated as alloys of silver.

Heading 7616, HTSUS, provides for “other articles of aluminum.” Subheading 7616.99.5090, HTSUS, provides for other articles of aluminum, not previously enumerated.

GRI 3(a) provides that “when, by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:”

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

Applying these provisions to the matter at hand, the “articles” provisions for the precious metals and the aluminum describe the goods. The goods consist principally of the named metals and they have been shown to be finished articles, as opposed to unwrought or primary forms of the metals. Each contains a discrete amount of the metal which presumably permits a desired level of electrical conductivity. Therefore, as articles of the named metals, they are completely and more specifically described by the articles provisions, than by the residual provision for chemicals. Accordingly, under GRI 3(a), the articles provisions prevail over the chemical provision.

Holding:

Type 4596 is classified in subheading 7115.90.60, HTSUS, the provision for “Other articles of precious metal or of metal clad with precious metal: Other: Other: Other.”

Type 5704 is classified in subheading 7616.99.5090, HTSUS, the provision for "Other articles of aluminum: Other: Other: Other: Other: Other: Other."

Type 6177T is classified in subheading 7115.90.60, HTSUS, the provision for "Other articles of precious metal or of metal clad with precious metal: Other: Other: Other."

Type 9998 is classified in subheading 7115.90.40, HTSUS, the provision for "Other articles of precious metal or of metal clad with precious metal: Other: Other: Of silver, including metal clad with silver."

NY B83870 is hereby modified.

JOHN DURANT,
Director,
Commercial Rulings Division.

[ATTACHMENT G]

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE,
Washington, DC.

CLA-2 RR:CR:GC 963180 JGB

Category: Classification

Tariff No. 7115.90.40 and 7115.90.60

MS. JULIE DIAZ
RANK SHIPPING OF PUERTO RICO, INC.
Cargo Service Corporation Building
A-1, Cargo Area Muniz Air Base
Luis Munoz Marin International Airport
Carolina, PR 00983

Re: Reconsideration and Revocation of NY C81291; Conductive Film.

DEAR MS. DIAZ:

On December 19, 1997, Customs issued to you, on behalf of DuPont Electronics, New York ruling (NY) C81291 concerning the classification under the Harmonized Tariff Schedule of the United States (HTSUS) of 5 types of conductive thick film. This letter is to inform you that NY C81291 no longer reflects the view of the Customs Service concerning the classification of the thick conductive film and that the following reflects our position for these products.

Facts:

The products are used in the electronics manufacturing industry and are said to be applied to a non-conducting substrate to form conductive, resistive or insulating films.

Ruling NY C81291 covers five formulations and classified all the products in subheading 3824.90.70, HTSUS. The products have the following chemical composition:

- Code 6177L, 6177, and 6277—silver (60%), palladium (metallic) (10-30%)
- Code 1194—silver (60%), terpeneol (10-30%)
- Code 6838—silver (60%), terpeneol (10-30%)
- Code 1192—silver (60%), terpeneol (10-30%)
- Code QS 171—silver (60%), dibutyl phthalate (5-10%)

Issue:

Whether the thick film products are classified in heading 3824, HTSUS, as a chemical product or preparation of the chemical or allied industries, or in heading 7115, HTSUS, as articles of precious metal.

Law and Analysis:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRI). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the

headings and legal notes do not otherwise require, the remaining GRI may then be applied. The Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System, which represent the official interpretation of the tariff at the international level, facilitate classification under the HTSUS by offering guidance in understanding the scope of the headings and GRI.

Heading 3824, HTSUS, provides for " * * * chemical products and preparations of the chemical or allied industries. * * * " Subheading 3824.90.70, HTSUS, specifically provides for " * * * chemical products and preparations of the chemical or allied industries * * * : Other: Other: Other: Other: Mixtures of dibromoneopentyl glycol; * * * ; and Electroplating chemicals and electroless plating solutions and other materials for printed circuit boards, plastics and metal finishings." This is a residual or "basket" provision.

Heading 7115, HTSUS, provides for "Other articles of precious metal or of metal clad with precious metal." Note 4 (a-b) to Chapter 71, which includes heading 7115, HTSUS, provides that the expression "precious metal" means silver, gold, and platinum and that the expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium." Note 5 to chapter 71 provides as follows:

For the purposes of this chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 percent, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

- (a) An alloy containing 2 percent or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2 percent or more, by weight, of gold but not platinum, or less than 2 percent, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2 percent or more, by weight, of silver are to be treated as alloys of silver.

GRI 3(a) provides that "when, by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:"

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

Applying these provisions to the matter at hand, the "articles" provisions for the precious metals describe the goods. The goods consist principally of the named metals and they have been shown to be finished articles, as opposed to unwrought or primary forms of the metals. Each contains a discrete amount of the metal which presumably permits a desired level of electrical conductivity. Therefore, as articles of the named metals, they are completely and more specifically described by the articles provisions, than by the residual provision for chemicals. Accordingly, under GRI 3(a), the articles provisions prevail over the chemical provision.

Holding:

Code 6177L, 6177, and 6277 are classified in subheading 7115.90.60, HTSUS, the provision for "Other articles of precious metal or of metal clad with precious metal: Other: Other, Other."

Code 1194, 6838, 1192, and QS 171 are classified in subheading 7115.90.60, HTSUS, the provision for "Other articles of precious metal or of metal clad with precious metal: Other: Other, Other."

NY C81291 is hereby revoked.

JOHN DURANT,
Director,
Commercial Rulings Division.

[ATTACHMENT H]

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE,
Washington, DC.

CLA-2 RR:CR:GC 963178 JGB
Category: Classification
Tariff No. 7115.90.60

MR. PAUL S. ANDERSON
SONNENBERG & ANDERSON
200 South Wacker Drive
Chicago, IL 60606

Re: Reconsideration and Revocation of NY C85805; Conductive Paste.

DEAR MR. ANDERSON:

On June 4, 1998, Customs issued to you, on behalf of Shoen Electronic Materials, New York Ruling (NY) C85805 concerning the classification under the Harmonized Tariff Schedule of the United States (HTSUS) of a conductive paste. This letter is to inform you that NY C85805 no longer reflects the view of the Customs Service concerning the classification of the conductive paste and that the following reflects our position for this product.

Facts:

The products are used in the electronics manufacturing industry and are said to be used as an electrode material in the manufacture of ceramic chip capacitors.

Ruling NY C85805 classified the product in subheading 3824.90.70, HTSUS. The product consists of silver, palladium, ethyl cellulose, octyl alcohol, terpineol and oleic acid. We presume that the palladium constitutes greater than 2 percent by weight.

Issue:

Whether the thick film products are classified in heading 3824, HTSUS, as a chemical product or preparation of the chemical or allied industries, or in heading 7115, HTSUS, as articles of precious metal.

Law and Analysis:

Classification under the HTSUS is made in accordance with the General Rules of Interpretation (GRI). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRI may then be applied. The Explanatory Notes (EN) to the Harmonized Commodity Description and Coding System, which represent the official interpretation of the tariff at the international level, facilitate classification under the HTSUS by offering guidance in understanding the scope of the headings and GRI.

Heading 3824, HTSUS, provides for "chemical products and preparations of the chemical or allied industries. * * *" Subheading 3824.90.70, HTSUS, specifically provides for "chemical products and preparations of the chemical or allied industries * * *. Other: Other: Other: Other: Mixtures of dibromoneopentyl glycol; * * *; and Electroplating chemicals and electroless plating solutions and other materials for printed circuit boards, plastics and metal finishings." This is a residual or "basket" provision.

Heading 7115, HTSUS, provides for "Other articles of precious metal or of metal clad with precious metal." Note 4 (a-b) to Chapter 71, which includes heading 7115, HTSUS, provides that the expression "precious metal" means silver, gold, and platinum and that the expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium." Note 5 to chapter 71 provides as follows:

For the purposes of this chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 percent, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2 percent or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2 percent or more, by weight, of gold but not platinum, or less than 2 percent, by weight, of platinum, is to be treated as an alloy of gold;

(c) Other alloys containing 2 percent or more, by weight, of silver are to be treated as alloys of silver.

GRI 3(a) provides that "when, by application of rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:"

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

Applying these provisions to the matter at hand, the "articles" provisions for the precious metals describe the goods. The goods consist principally of the named metals and they have been shown to be finished articles, as opposed to unwrought or primary forms of the metals. Each contains a discrete amount of the metal which presumably permits a desired level of electrical conductivity. Therefore, as articles of the named metals, they are completely and more specifically described by the articles provisions, than by the residual provision for chemicals. Accordingly, under GRI 3(a), the articles provisions prevail over the chemical provision.

Holding:

The conductive paste is classified in subheading 7115.90.60, HTSUS, the provision for "Other articles of precious metal or of metal clad with precious metal: Other: Other, Other."

NY C85805 is hereby revoked.

JOHN DURANT,
Director,
Commercial Rulings Division.

REVOCATION OF RULING LETTER AND TREATMENT CONCERNING TARIFF CLASSIFICATION OF TEXTILE BAG

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of revocation of tariff classification ruling letter and treatment of certain textile bags.

SUMMARY: Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), this notice advises interested parties that Customs is revoking a ruling letter pertaining to the tariff classification of certain textile bags and any treatment previously accorded by Customs to substantially identical transactions. Notice of this proposed revocation was published in Vol. 33, No. 32, of the CUSTOMS BULLETIN, dated August 11, 1999.

EFFECTIVE DATE: Merchandise entered or withdrawn from warehouse for consumption on or after December 13, 1999.

FOR FURTHER INFORMATION CONTACT: Marjorie Cole, Special Classification and Marking Branch, Office of Regulations and Rulings (202) 927-2334.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On December 8, 1993, Title VI (Customs Modernization), of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057) (hereinafter "Title VI"), became effective. Title VI amended many sections of the Tariff Act of 1930, as amended, and related laws. Two new concepts which emerge from the law are "**informed compliance**" and "**shared responsibility**." These concepts are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the law imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's responsibilities and rights under the Customs and related laws. In addition, both the trade and Customs share responsibility in carrying out import requirements.

Pursuant to Customs obligations, a notice was published on August 11, 1999, in the CUSTOMS BULLETIN, Volume 33, Number 32 proposing to revoke PD D83857, dated November 23, 1998, in which certain textile bags were determined to be classified in heading 4202, Harmonized Tariff Schedule of the United States ("HTSUS"), which provides for travel, sports and similar bags, with outer surface of textile materials. Upon further review and consideration of this matter, we determined that this merchandise is not properly classified in subheading 4202, HTSUS. The notice stated Customs intention to revoke PD D83857 and classify the textile bags in subheading 9810.00.90, HTSUS, which provides for the duty-free treatment of prayer shawls, bags for the keeping of prayer shawls and headwear of a kind used for public or private religious observances. No comments were received in response to that notice.

As stated in the proposed notice, this revocation action will cover any rulings on this issue which may exist but have not been specifically identified. Any party who has received an interpretive ruling or decision (i.e., ruling letter, internal advice memorandum or decision or protest review decision) on the issue subject to this notice, should have advised Customs during the notice period. Similarly, pursuant to section 625(c)(2), Tariff Act of 1930, as amended (19 U.S.C. §1625(c)(2)), Customs is revoking any treatment previously accorded by Customs to substantially identical transactions. This treatment may, among other reasons, have been the result of the importer's reliance on a ruling issued to a third party, Customs personnel applying a ruling of a third party to importations involving the same or similar merchandise, or the importer's or Customs previous interpretation of the Harmonized Tariff Schedule of the United States. Any person involved in substantially identical transactions should have advised Customs during the notice period. An importer's reliance on a treatment of substantially identical transactions or on a specific ruling concerning the merchandise cov-

ered by this notice which was not identified in this notice may raise the rebuttable presumption of lack of reasonable case on the part of the importer or its agents for importations subsequent to the effective date of this final decision.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended (19 U.S.C. §1625(c)), Customs is revoking PD D83857 to reflect the proper classification of the textile bags. HQ 561288, revoking PD D83857, is set forth as the Attachment to this document. This notice covers any rulings on this merchandise which may exist but have not been specifically identified. Additionally, pursuant to section 625(c)(2), Tariff Act of 1930 (19 U.S.C. 1625(c)(2)), as amended by section 623 of Title VI, Customs is revoking any treatment previously accorded by Customs to substantially identical transactions.

In accordance with 19 U.S.C. §1625(c), this ruling will become effective 60 days after its publication in the CUSTOMS BULLETIN.

Dated: September 23, 1999.

MARVIN AMERNICK,
(for John Durant, Director,
Commercial Rulings Division.)

[Attachment]

[ATTACHMENT]

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE,
Washington, DC, September 23, 1999.
CLA-02: RR:CR:SM 561288 MFC
Category: Classification
Tariff No. 9810.00.90

MR. AL DWEK
TELESCOPE STRUCTURES, INC.
109 Phillips Avenue
Deal, NJ 07723

Re: Revocation of PD D83857; Eligibility of pouch for prayer shawl or phylacteries for duty-free treatment under HTSUS 9810.00.90.

DEAR MR. DWEK:

On November 23, 1998, you were issued Port Decision (PD) D83857, dated November 23, 1998, classifying certain textile bags imported from China under subheading 4202.92.3016, Harmonized Tariff Schedule of the United States (HTSUS).

We have reviewed that decision and determined that the bag is properly classified under subheading 9810.00.90, HTSUS. A photocopy of a sample textile bag was forwarded to us by our New York office.

Facts:

The merchandise at issue consists of textile bags of varying sizes from 4" x 6" up to 12" x 16". The shell of some of the bags will be made of cotton velvet or cotton woven velour and some will be made of synthetic woven velour. The bag is embroidered with Hebrew writing and the symbol of the star of David. The Hebrew writing translates as "Tefillin," also

known as phylacteries, which are religious articles worn on the arms and head during religious services. You state that these bags are for use by persons of the Jewish faith to hold their prayer shawl and their phylacteries.

The Port Director of Customs, Philadelphia, classified the subject merchandise in subheading 4202.92.30, HTSUS, which, in part, provides for travel, sports and similar bags: with outer surface of textile materials: other: other.

You have requested reconsideration of the ruling, stating that the correct classification is subheading 9810.00.90, HTSUS.

Issue:

What is the proper classification of the subject merchandise?

Law and Analysis:

Subheading 9810.00.90, HTSUS, provides for the duty-free treatment of "[p]rayer shawls, bags for the keeping of prayer shawls and headwear of a kind used for public or private religious observances, whether or not any of the foregoing is imported for the use of a religious institution."

It is claimed that the subject merchandise is used by Jewish men to hold their phylacteries and prayer shawls. Based on the writing on the bag and its design, we agree. Accordingly, the subject merchandise is eligible for duty-free entry pursuant to subheading 9810.00.90, HTSUS.

Holding:

Based on the information and photocopy of the sample submitted, it is our opinion that the described textile bag qualifies for duty-free treatment pursuant to subheading 9810.00.90, HTSUS.

PD D83857 is hereby revoked. In accordance with 19 U.S.C. §1625(c), this ruling will become effective 60 days after publication in the CUSTOMS BULLETIN.

MARVIN AMERNICK,
(for John Durant, Director,
Commercial Rulings Division.)

REVOCATION OF RULING LETTER AND TREATMENT RELATING TO THE "BIO-SET INFUSION DEVICE"

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: Notice of revocation of tariff classification ruling letter and treatment relating to the classification of the "Bio-Set Infusion Device."

SUMMARY: Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. 1625(c)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), this notice advises interested parties that Customs is revoking a ruling, and any treatment previously accorded by Customs to substantially identical transactions, concerning the tariff classification of the "Bio-Set Infusion Device," under the Harmonized Tariff Schedule of the United States (HTSUS). Notice of the proposed revocation was published on August 18, 1999, in the CUSTOMS BULLETIN, Vol. 33, No. 33.

EFFECTIVE DATE: This revocation is effective for merchandise entered or withdrawn from warehouse for consumption on or after December 13, 1999.

FOR FURTHER INFORMATION CONTACT: Michael McManus,
General Classification Branch (202) 927-2326.

SUPPLEMENTARY INFORMATION:

BACKGROUND

On December 8, 1993, Title VI (Customs Modernization), of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057) (hereinafter "Title VI"), became effective. Title VI amended many sections of the Tariff Act of 1930, as amended, and related laws. Two new concepts which emerge from the law are "**informed compliance**" and "**shared responsibility**." These concepts are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the law imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's responsibilities and rights under the Customs and related laws. In addition, both the trade and Customs share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act of 1930, as amended (19 U.S.C. §1484), the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics and determine whether any other applicable legal requirement is met.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI, a notice was published on August 18, 1999, in the CUSTOMS BULLETIN, Volume 33, Number 33, proposing to revoke New York Ruling D81573, dated September 29, 1998, which classified the "Bio-Set" infusion device in subheading 7326.90.85, HTSUS, as an "other" article of iron or steel. No comments were received in response to this notice.

In NY D81573 Customs ruled that the "Bio-Set Infusion Device" was classified in subheading 7326.90.85, HTSUS, the residual provision for articles of steel. The "Bio-Set Infusion Device" consists of a hollow metal needle in a plastic casing. One end of the device is designed such that it can be affixed to a standard size vial so that the metal needle protrudes through the rubber stopper of the vial while the other end attaches to an infusion bag. In this way the contents of the vial can be transferred to the infusion bag and administered to the patient.

After review and consideration of NY D81573, we are of the opinion that the "Bio-Set Infusion Device" does not fall within heading 7326, HTSUS. Classification of the "Bio-Set Infusion Device" in that heading was premised upon exclusion of the merchandise from heading 9018, HTSUS. However, the "Bio-Set Infusion Device" is an instrument used in medical science for the treatment of illnesses and is therefore described by heading 9018, HTSUS.

Customs, pursuant to 19 U.S.C. 1625(c)(1), is revoking NY D81573, and any other ruling not specifically identified, to reflect the proper

classification of the merchandise pursuant to the analysis set forth in Headquarters Ruling Letter (HRL) 962361 (see the attachment to this document). Additionally, pursuant to 19 U.S.C. 1625(c)(2), Customs is revoking any treatment previously accorded by Customs to substantially identical transactions.

As stated in the proposed notice, this revocation action will cover any rulings on this issue which may exist but have not been specifically identified. Any party who has received an interpretive ruling or decision (i.e., ruling letter, internal advice memorandum or decision or protest review decision) on the merchandise subject to this notice, should have advised Customs during the notice period. Similarly, pursuant to section 625(c)(2), Tariff Act of 1930 (19 U.S.C. 1625(c)(2)), as amended by section 623 of Title VI, Customs is revoking any treatment previously accorded by Customs to substantially identical transactions. This treatment may, among other reasons, be the result of the importer's reliance on a ruling issued to a third party, Customs personnel applying a ruling of a third party to importations of the same or similar merchandise, or the importer's or Customs previous interpretation of the Harmonized Tariff Schedule of the United States. Any person involved in substantially identical transactions should have advised Customs during the notice period. An importer's reliance on the treatment of substantially identical transactions or on a specific ruling not identified in this notice, may raise the rebuttable presumption of lack of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of this decision.

Dated: September 28, 1999.

MARVIN AMERNICK,
(for John Durant, Director,
Commercial Rulings Division.)

[Attachment]

[ATTACHMENT]

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE,
Washington, DC, September 28, 1999.
CLA-2 RR:CR:GC 962361 MGM
Category: Classification
Tariff No. 9018.90.80

JACK D. MLAWSKI, ESQ.
GALVIN & MLAWSKI
440 Park Avenue South—9th Floor
New York, NY 10016-8067

Re: "Bio-Set" Infusion Device; NY D81573.

DEAR MR. MLAWSKI:

This is in response to your letter, dated November 4, 1998, on behalf of Merck & Co., Inc., in which you seek review of NY D81573 issued to you by the Customs National Commodity

Specialist Division, New York. In NY D81573, dated September 29, 1998, the "Bio-Set" infusion device was classified in subheading 7326.90.85, Harmonized Tariff Schedule of the United States (HTSUS), as an article of steel.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization), of the North American Free Trade Agreement Implementation Act (Pub. Law 103-182, 107 Stat. 2057), notice of the proposed revocation of NY D81573 was published on August 18, 1999, in the CUSTOMS BULLETIN, Volume 33, Number 33. No comments were received in response to this notice.

Facts:

The "Bio-Set" infusion device is designed to aid in the administration of drugs to patients. It functions by acting as a conduit between the vial in which drugs are packaged and an infusion bag which is attached to a catheter which is in turn connected to the patient. The "Bio-Set" infusion device consists of a hollow metal needle in a plastic casing. One end of the device is designed such that it can be affixed to a standard size vial so that the metal needle protrudes through the rubber stopper of the vial while the other end attaches to an infusion bag. In this way the contents of the vial can be transferred to the infusion bag and administered to the patient.

Issue:

Is the "Bio-Set" infusion device an instrument or appliance used in medical science?

Law and Analysis:

Merchandise imported into the United States is classified under the HTSUS. Tariff classification is governed by the principles set forth in the General Rules of Interpretation (GRIs) and, in the absence of special language or context which requires otherwise, by the Additional U.S. Rules of Interpretation. The GRIs and the Additional U.S. Rules of Interpretation are part of the HTSUS and are to be considered statutory provisions of law for all purposes.

GRI 1 requires that classification be determined first according to the terms of the headings of the tariff schedule and any relative section or chapter notes and, unless otherwise required, according to the remaining GRIs taken in order. GRI 6 requires that the classification of goods in the subheadings of headings shall be determined according to the terms of those subheadings, any related subheading notes and *mutatis mutandis*, to the GRIs. In understanding the language of the HTSUS, the Explanatory Notes (ENs) of the Harmonized Commodity Description and Coding System may be utilized. The ENs, although not dispositive or legally binding, provide a commentary on the scope of each heading, and are generally indicative of the proper interpretation of the HTSUS. See, T.D. 89-80, 54 Fed. Reg. 35127 (August 23, 1989).

NY D81573 held that the "Bio-Set" infusion device was classified as an article of steel. This classification is based on GRI 3 which applies to goods which are *prima facie* classifiable under two or more headings. However, where merchandise can be classified according to GRI 1, that is, according to the headings, section notes or chapter notes, GRI 3 is inapplicable.

Heading 9018, HTSUS, provides for "[i]nstruments and appliances used in medical * * * sciences." "This heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc." EN 90.18. Here the merchandise is an instrument or appliance used in the administration of pharmaceutical substances, that is, to prevent or treat an illness. Thus, it is an instrument used in medical science and is classified in heading 9018, HTSUS, pursuant to GRI 1.

One might argue that the "Bio-Set" infusion device is too far removed from the patient to be considered an instrument used in medical science. That is, the "Bio-Set" infusion device might be considered as merely an accessory for use with an intravenous (I.V.) administration apparatus. However, accessories suitable for use solely or principally with a particular kind of apparatus are to be classified with the apparatus of that kind. Note 2(b), Chapter 90, HTSUS. Therefore the "Bio-Set" infusion device, even if considered merely an accessory, is classified with apparatus for the administration of I.V. fluids. Such apparatus are classified as "other" instruments or appliances used in medical science in subheading 9018.90.80, HTSUS. See NY 869994, dated January 14, 1992; NY 804233, dated December 1, 1994; NY 811806, dated July 18, 1995; NY A83725, dated June 11, 1996.

Within heading 9018, you argue that the "Bio-Set" infusion device falls within subheading 9018.31.00, HTSUS, which provides for "[s]yringes, needles, catheters, cannulae, and the like; parts and accessories thereof." It is your position that although the instant merchandise is not a syringe or cannulae, it is sufficiently similar in form and function to qualify as a "like" good. Under the rule of *ejusdem generis*, the phrase "and the like" is limited to goods which "possess the essential characteristics or purposes that unite the articles enumerated *eo nomine*." *Totes, Inc. v. U.S.*, 69 F.3d 495, 498 (Fed. Cir. 1995) (citing *Sports Graphics, Inc. v. United States*, 24 F.3d 1390 (Fed. Cir. 1994)). The characteristic which unites the exemplars of this subheading is their direct application to the body. The "Bio-Set" infusion device is further removed from the patient than syringes, needles, catheters or cannulae. Those devices are each used in administering fluids directly to the body while the "Bio-Set" infusion device transfers fluids only to an infusion bag. Thus, it does not share the characteristic which unites the exemplars of subheading 9018.31.00, HTSUS, and is not a "like" good. However, the merchandise remains an instrument used in medical science of heading 9018, HTSUS. As none of the more specific subheadings of heading 9018, describe the "Bio-Set" infusion device, it falls to the residual or "other" provision.

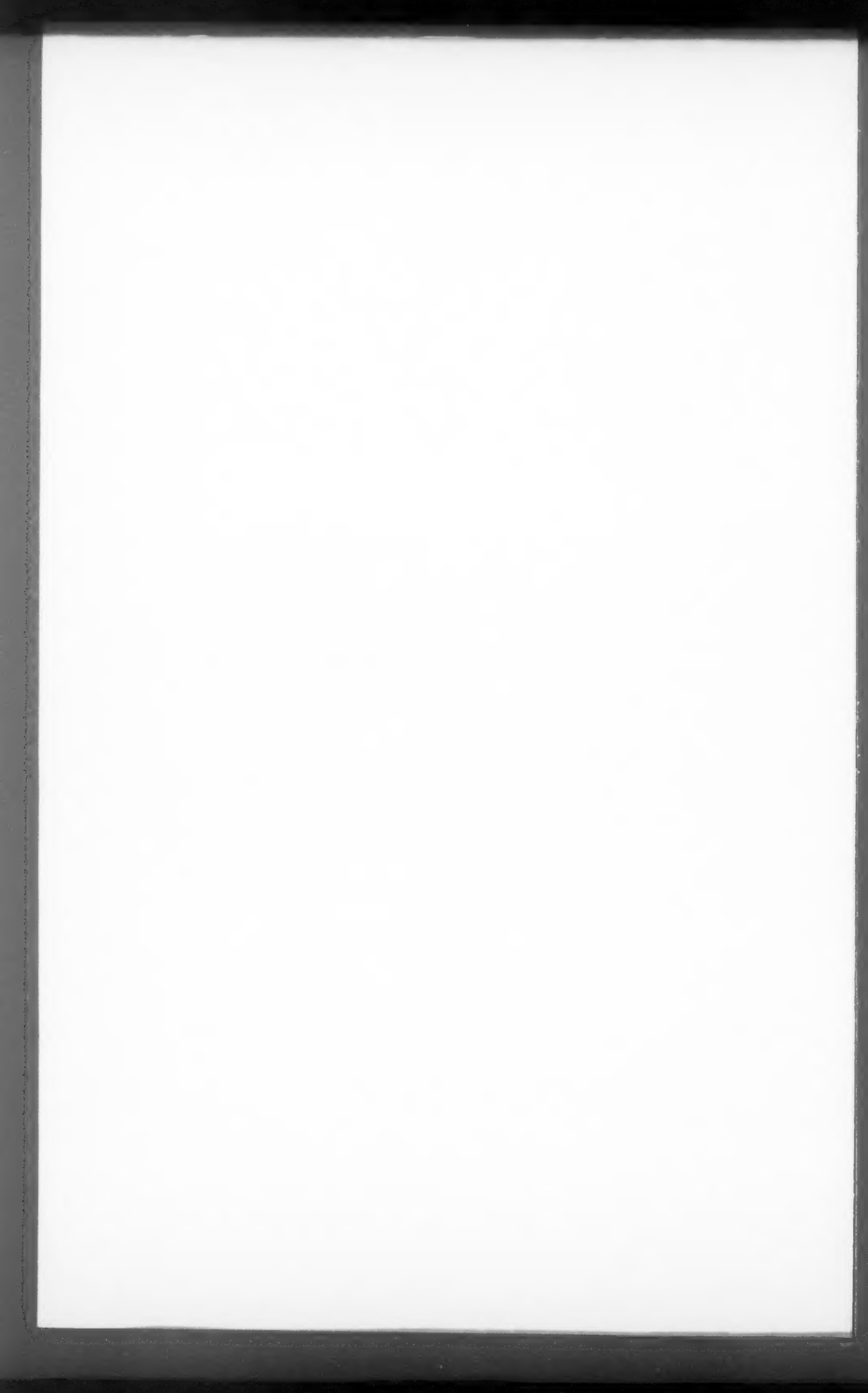
This is consistent with NY 882361, dated February 24, 1993, which classified a "Drug Infusion Balloon Catheter." In that ruling, a device which acted as a conduit between a medicinal preparation and a tube connected to a catheter was classified as an "other" instrument or appliance used in medical science.

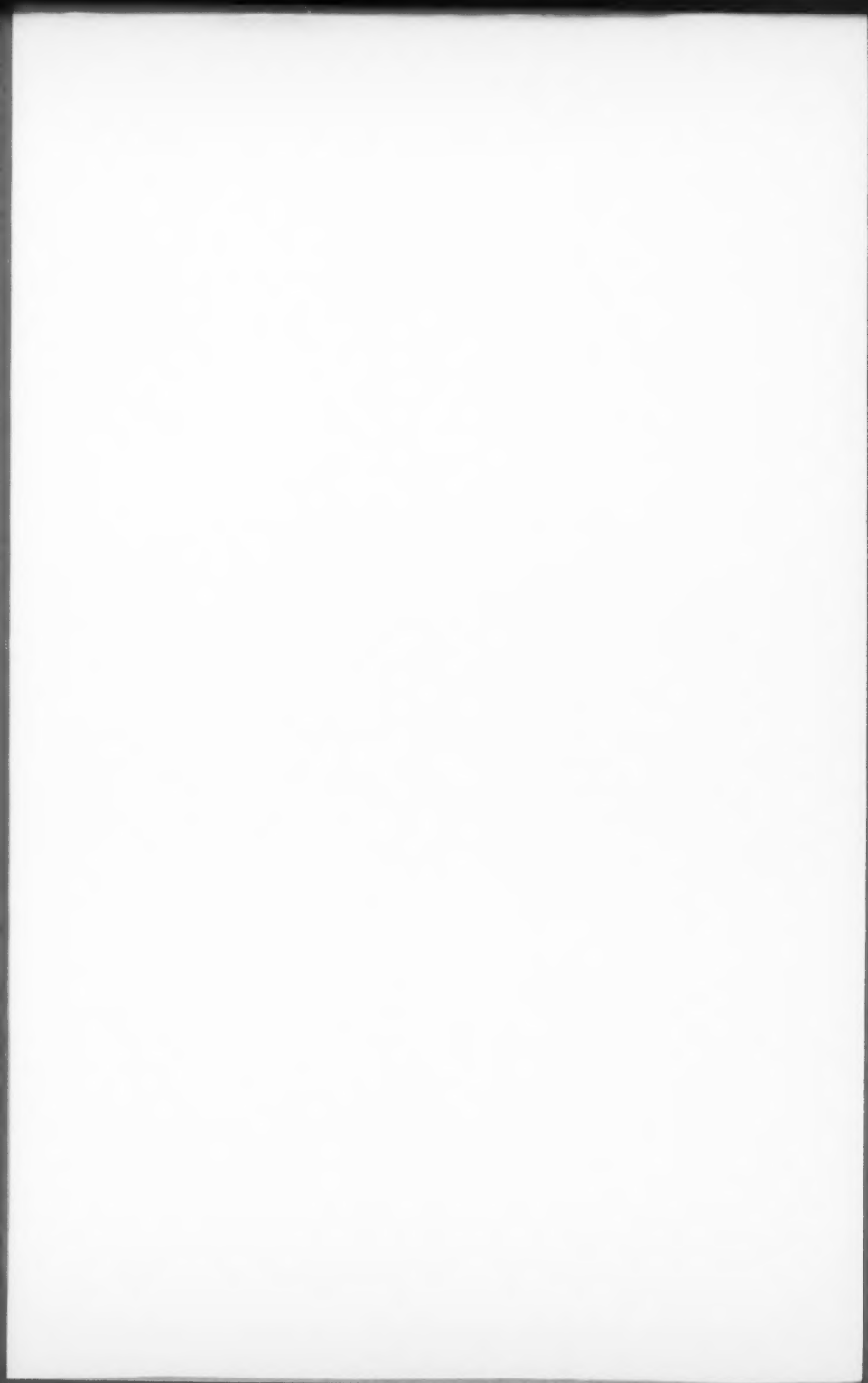
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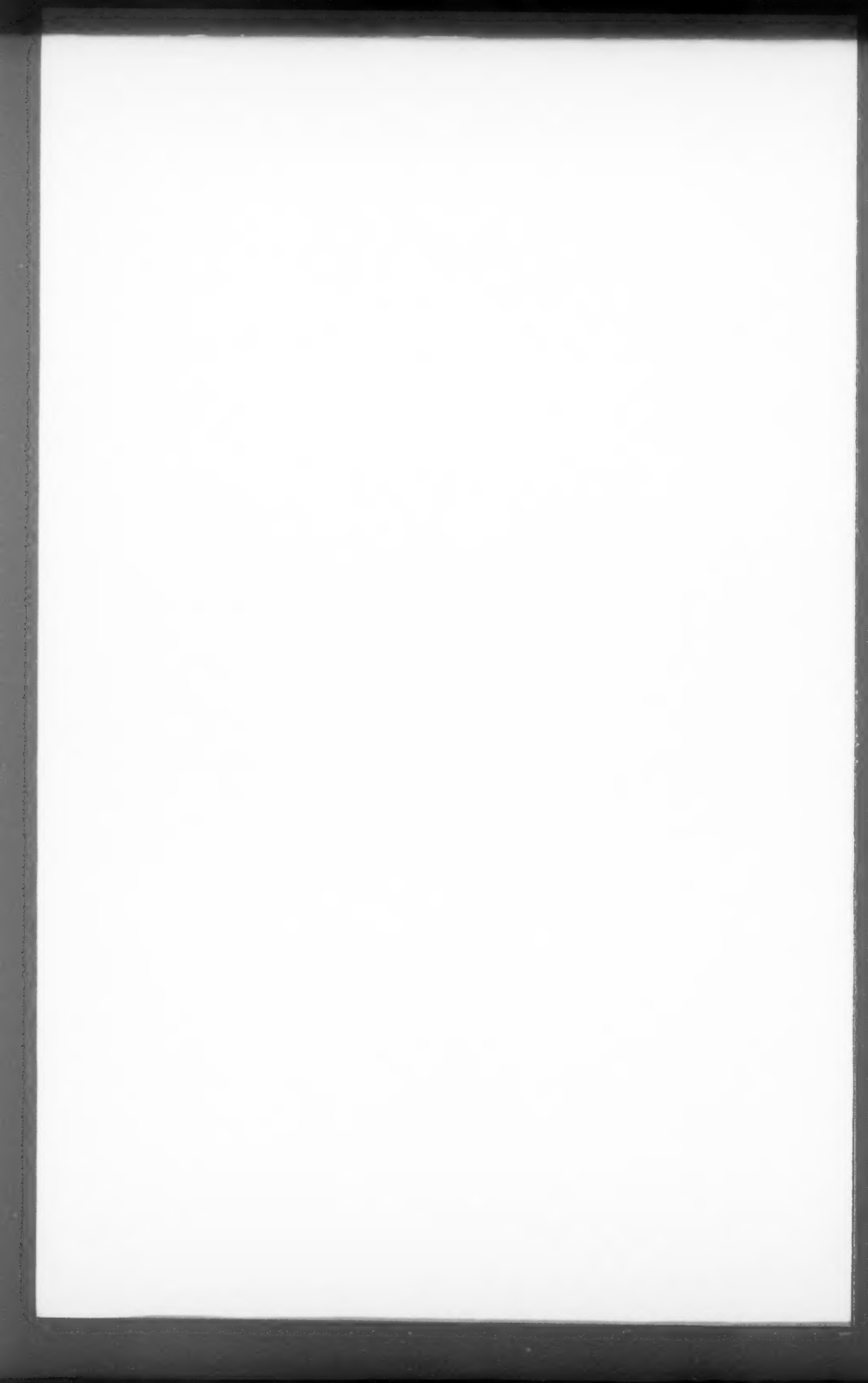
The "Bio-Set" infusion device is classified in subheading 9018.90.80, HTSUS, which provides for "[o]ther instruments and appliances and parts and accessories thereof: other: other." NY D81573 is revoked.

In accordance with 19 U.S.C. (c), this ruling will become effective 60 days after its publication in the CUSTOMS BULLETIN.

MARVIN AMERNICK,
(for John Durant, Director,
Commercial Rulings Division.)







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